

**Appendix – 1.10(A)**  
(Reference: Paragraph 1.1.8.1)

**Gross irregularities in serving Mid-Day-Meal as stated by Headmasters of Ukhurul District**

| Sl No | Name of School                | Head Master's Remark on serving of mid – day meal                                                                                                                                                                                                   |
|-------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1     | Veikhang JR. H/S, Ukhurul     | Served 7-8 days per month. Foodgrains is sold off at Ukhurul and re-bought at Village due to high transportation charges.                                                                                                                           |
| 2     | New Cannan UJB, Ukhurul       | Served 3-4 times a Year. Foodgrains is sold off at Ukhurul and re-bought at Village due to high transportation charges.                                                                                                                             |
| 3     | HoomiJR HS, Ukhurul           | Foodgrains not lifted since Oct 2010 due to transportation problems and ill health in the Head Master's family. Conversion cost received regularly. Does not have cook <sup>1</sup> since 2010. During 2011, tea and snacks served instead of meal. |
| 4     | Leingangching PS, Phungyar    | Served mid – day meal 2 days per month. FG distributed to poor and needy children @ 2 Kgs/child.                                                                                                                                                    |
| 5     | Chadong Jr HS, Phungyar       | Served mid – day meal 2 times a Year. mid – day meal FG is used to pay salaries of 7 non-regular Teachers.                                                                                                                                          |
| 6     | Lamlai (Ramrei) P/S, Phungyar | Mid – day meal Served for 5 days in a month. Other days tea and poori served. The school has engaged one teacher whose salary is partly met from the school grant and partly by giving foodgrains out of the allocation for mid – day meal .        |

Source: Statements of Headmasters recoded in the presence of department officials.

**Appendix – 1.11**  
(Reference: Paragraphs 1.1.8.3 & 1.1.8.4)

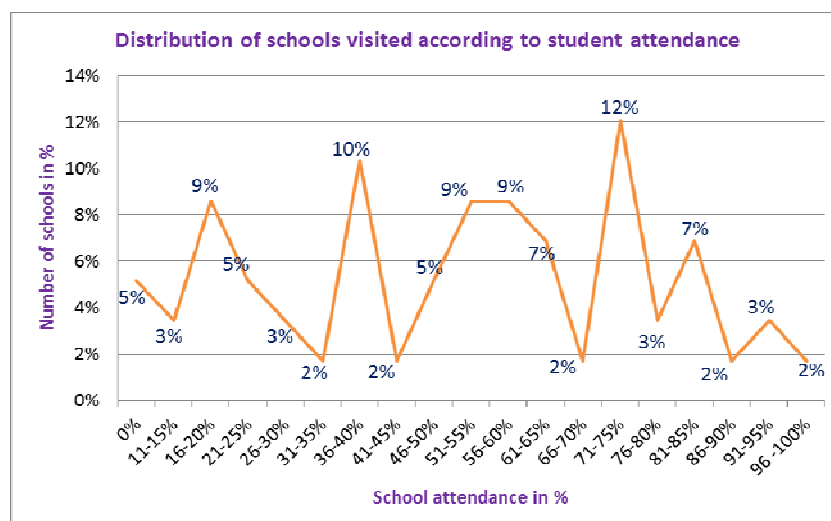
**Statement showing excess projection and lifting of foodgrains**

| Sl. No. | District                   | Total Qty Lifted for 1 <sup>st</sup> to 4 <sup>th</sup> Qtr (MT) | Qty Lifted for Buffer stock | Grand Total Lifted | Enrolment Primary                    | Enrolment U/ Primary | Average instructional days for all schools | Requirement of FG (MT) as per norms | Short(-)/ Excess (+) lifted |
|---------|----------------------------|------------------------------------------------------------------|-----------------------------|--------------------|--------------------------------------|----------------------|--------------------------------------------|-------------------------------------|-----------------------------|
| 1       | Bishnupur                  | 437.91                                                           | 97.50                       | 535.41             | 13,608                               | 4,733                | 171                                        | 354.10                              | 181.31                      |
| 2       | Chandel                    | 387.09                                                           | 79.37                       | 466.46             | 14,561                               | 1,409                | 196                                        | 326.82                              | 139.64                      |
| 3       | Churachandpur              | 474.01                                                           | 81.20                       | 555.21             | 21,634                               | 5,742                | 201                                        | 607.96                              | -52.76                      |
| 4       | Imphal East                | 801.90                                                           | 171.25                      | 973.15             | 25,709                               | 7,074                | 182                                        | 661.02                              | 312.12                      |
| 5       | Imphal West                | 572.12                                                           | 143.52                      | 715.64             | 16,249                               | 5,896                | 167                                        | 419.05                              | 296.59                      |
| 6       | Senapati                   | 859.30                                                           | 159.41                      | 1,018.71           | 35,764                               | 3,809                | 207                                        | 858.58                              | 160.12                      |
| 7       | Tamenglong                 | 1,743.35                                                         | 589.30                      | 2,332.65           | 21,147                               | 2,120                | 181                                        | 440.32                              | 1,892.33                    |
| 8       | Thoubal                    | 539.91                                                           | 114.91                      | 654.82             | 19,599                               | 6,808                | 193                                        | 575.35                              | 79.47                       |
| 9       | Ukhurul                    | 536.18                                                           | 102.02                      | 638.20             | 21,595                               | 4,344                | 195                                        | 548.16                              | 90.03                       |
|         | Total                      | 6,351.76                                                         | 1,538.48                    | 7,890.24           | 1,89,866                             | 41,935               |                                            | 4,791.36                            | 3,098.88                    |
|         | As % of actual requirement | 133%                                                             |                             | 165%               | Buffer stock @ 1 month's requirement |                      |                                            |                                     | 399.28                      |
|         |                            |                                                                  |                             |                    |                                      |                      |                                            | Excess over norms                   | 2,699.60                    |
|         |                            |                                                                  |                             |                    |                                      |                      |                                            | Valuation of excess @ ₹ 5650/MT     | 1,52,52,740                 |

<sup>1</sup> Cook is to be arranged locally and honorarium paid at prescribed rates to be sanctioned /released as part of cooking cost.

**Appendix – 1.12**  
(Reference: Paragraph 1.1.8.3)

**Chart showing attendance in schools visited in Imphal East, Bishnupur and Ukhrul Districts.**



**Appendix – 1.13**  
(Reference: Paragraph 1.1.8.5)

**TABLE – A: Quantity of foodgrains for which transportation cost claimed**

| Year          | 2006-07   | 2007-08   | 2008 - 09 | 2009 - 10 | Total      |
|---------------|-----------|-----------|-----------|-----------|------------|
| Quantity (MT) | 5,368.940 | 4,094.520 | 2,390.237 | 4,854.060 | 16,707.757 |

**Appendix – 1.13**  
(Reference: Paragraph 1.1.8.5)

**TABLE – B: Statement showing details of payment made to transporters of foodgrains**

| 2006-07 & 2007-08 |          |                  | 2008 - 09    |          |                  | 2009 - 10             |          |                  | Total Amount (₹)   |
|-------------------|----------|------------------|--------------|----------|------------------|-----------------------|----------|------------------|--------------------|
| Cheque No         | Date     | Amount (₹)       | Cheque No    | Date     | Amount (₹)       | Cheque No             | Date     | Amount (₹)       |                    |
| 934385            | 11-12-09 | 2,78,976         | 930530       | 18-06-10 | 9,00,000         | 917368 to 75 & 943601 | 17-12-09 | 38,57,459        | 50,36,435          |
| 934386            | 11-12-09 | 37,16,012        | 930531       | 18-06-10 | 9,00,000         | 930966                | 14-09-10 | 5,19,975         | 51,35,987          |
| 934387            | 11-12-09 | 14,02,425        | 930532       | 18-06-10 | 5,91,527         | 931212                | 15-09-10 | 1,96,150         | 21,90,102          |
| 934388            | 11-12-09 | 2,48,845         | 930533       | 18-06-10 | 5,96,272         | 931213                | 15-09-10 | 4,33,539         | 12,78,656          |
| 934389            | 11-12-09 | 8,98,745         |              |          |                  | 931214                | 15-09-10 | 4,33,872         | 13,32,617          |
| 934390            | 11-12-09 | 13,96,139        |              |          |                  | 931215                | 15-09-10 | 1,78,335         | 15,74,474          |
| 934391            | 11-12-09 | 9,66,358         |              |          |                  | 931216                | 15-09-10 | 1,02,904         | 10,69,262          |
| 934392            | 11-12-09 | 9,07,523         |              |          |                  | 930984                | 06-10-10 | 1,06,438         | 10,13,961          |
|                   |          |                  |              |          |                  | 930985                | 06-10-10 | 1,76,069         | 1,76,069           |
|                   |          |                  |              |          |                  | 930986                | 06-10-10 | 1,63,336         | 1,63,336           |
|                   |          |                  |              |          |                  | 930100                | 05-01-11 | 1,64,587         | 1,64,587           |
| <b>Total</b>      |          | <b>98,15,023</b> | <b>Total</b> |          | <b>29,87,799</b> | <b>Total</b>          |          | <b>63,32,664</b> | <b>1,91,35,486</b> |

**Appendix – 1.13**  
(Reference: Paragraph 1.1.8.5)

**TABLE C: Statement showing admissible cost for transportation of MDM foodgrains**

| SL No. | District      | Quantity (MT) of foodgrains lifted from FCI |                  |                  |                  |                   | Distance (Km) between FCI FSD and District HQ | PDS transportation rate (₹/Qtl/Km) | Admissible Transportation cost at State PDS rate (₹) | Admissible Transportation cost at FCI contract rate of ₹6.82/Km/MT |
|--------|---------------|---------------------------------------------|------------------|------------------|------------------|-------------------|-----------------------------------------------|------------------------------------|------------------------------------------------------|--------------------------------------------------------------------|
|        |               | 2006-07                                     | 2007-08          | 2008-09          | 2009-10          | Total             |                                               |                                    |                                                      |                                                                    |
| 1      | Imphal West   | 502.736                                     | 366.251          | 220.114          | 474.206          | 1,563.307         | 8                                             | 0.37                               | 46,274                                               | 85,294                                                             |
| 2      | Imphal East   | 615.770                                     | 580.010          | 346.413          | 743.682          | 2,285.875         | 8                                             | 0.37                               | 67,662                                               | 1,24,717                                                           |
| 3      | Thoubal       | 842.130                                     | 510.154          | 313.993          | 551.263          | 2,217.540         | 27                                            | 0.37                               | 2,21,532                                             | 4,08,338                                                           |
| 4      | Bishnupur     | 543.620                                     | 374.232          | 185.767          | 396.601          | 1,500.220         | 30                                            | 0.37                               | 1,66,524                                             | 3,06,945                                                           |
| 5      | Ukhrul        | 422.938                                     | 422.940          | 477.017          | 502.620          | 1,825.515         | 7                                             | 0.40                               | 51,114                                               | 87,150                                                             |
| 6      | Senapati      | 1,109.426                                   | 704.628          | 407.971          | 822.969          | 3,044.994         | 61                                            | 0.40                               | 7,42,979                                             | 12,66,778                                                          |
| 7      | Churachandpur | 483.110                                     | 387.842          | 195.513          | 532.985          | 1,599.450         | 66                                            | 0.40                               | 4,22,255                                             | 7,19,945                                                           |
| 8      | Chandel       | 318.390                                     | 353.195          | 124.814          | 346.372          | 1,142.771         | 87                                            | 0.40                               | 3,97,684                                             | 6,78,052                                                           |
| 9      | Tamenglong    | 539.823                                     | 395.268          | 201.177          | 483.390          | 1,619.658         | 145                                           | 0.40                               | 9,39,402                                             | 16,01,680                                                          |
|        | <b>Total</b>  | <b>5,377.943</b>                            | <b>4,094.520</b> | <b>2,472.779</b> | <b>4,854.088</b> | <b>16,799.330</b> | <b>Total Admissible</b>                       |                                    | <b>30,55,426</b>                                     | <b>52,78,899</b>                                                   |
|        |               |                                             |                  |                  |                  |                   | <b>Amount Paid</b>                            |                                    | <b>1,91,35,486</b>                                   | <b>1,91,35,486</b>                                                 |
|        |               |                                             |                  |                  |                  |                   | <b>Excess</b>                                 |                                    | <b>1,60,80,060</b>                                   | <b>1,38,56,587</b>                                                 |

**Appendix - 1.14**  
(Reference: Paragraph 1.1.8.7)

**TABLE – A: Statement showing lifting of foodgrains by valley districts for September to December 2009**

**Lifting for Primary**

| SL No | District    | For SEPTEMBER |          | For OCTOBER   |          | For NOVEMBER  |          | For DECEMBER  |          | Total Qty (MT) |
|-------|-------------|---------------|----------|---------------|----------|---------------|----------|---------------|----------|----------------|
|       |             | Dt of Lifting | Qty (MT) | Dt of Lifting | Qty (MT) | Dt of Lifting | Qty (MT) | Dt of Lifting | Qty (MT) |                |
| 1     | Imphal West | 24-09-09      | 33.112   | 23-12-09      | 31.221   | 23-12-09      | 31.221   | 23-12-09      | 31.221   | 126.775        |
| 2     | Imphal East | 22-09-09      | 57.778   | 21-12-09      | 57.778   | 10-12-09      | 57.778   | 10-12-09      | 57.778   | 231.112        |
| 3     | Thoubal     | 25-09-09      | 36.623   | 27-11-09      | 36.626   | 27-11-09      | 36.626   | 27-11-09      | 36.626   | 146.501        |
| 4     | Bishnupur   | 25-09-09      | 28.644   | 14-12-09      | 28.644   | 14-12-09      | 28.644   | 14-12-09      | 28.644   | 114.576        |
|       | Total       |               | 156.157  |               | 154.269  |               | 154.269  |               | 154.269  | 618.964        |

**Lifting for- Upper Primary**

| SL No                                | District    | For SEPTEMBER |                | For OCTOBER   |                | For NOVEMBER  |                | For DECEMBER  |                | Total Qty (MT) |
|--------------------------------------|-------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|----------------|
|                                      |             | Dt of Lifting | Qty (MT)       | Dt of Lifting | Qty (MT)       | Dt of Lifting | Qty (MT)       | Dt of Lifting | Qty (MT)       |                |
| 1                                    | Imphal West | 24-09-09      | 18.156         | 23-12-09      | 18.058         | 23-12-09      | 18.058         | 23-12-09      | 18.058         | 72.330         |
| 2                                    | Imphal East | 22-09-09      | 22.620         | 22-12-09      | 22.620         | 10-12-09      | 22.620         | 10-12-09      | 22.620         | 90.480         |
| 3                                    | Thoubal     | 25-09-09      | 18.900         | 27-11-09      | 18.903         | 27-11-09      | 18.903         | 27-11-09      | 18.903         | 75.609         |
| 4                                    | Bishnupur   | 25-09-09      | 14.232         | 14-12-09      | 14.232         | 14-12-09      | 14.232         | 14-12-09      | 14.232         | 56.928         |
|                                      | Total       |               | 73.908         |               | 73.813         |               | 73.813         |               | 73.813         | 295.347        |
| <b>GRAND TOTAL (PRY &amp; U/PRY)</b> |             |               | <b>230.065</b> |               | <b>228.082</b> |               | <b>228.082</b> |               | <b>228.082</b> | <b>914.311</b> |

Appendix - 1.14

(Reference: Paragraph 1.1.8.7)

TABLE – B: Statement showing cooking cost released to valley districts for September to December 2009

| Zone        | Sanction Order No.<br>8/9/1/07/DE(S) Dated | Primary/<br>U/Primary | For Period/<br>Months | No. of<br>Days | No. of<br>Schools<br>covered | No. of<br>Students<br>covered | Amounts in ₹        |           |                    |             |
|-------------|--------------------------------------------|-----------------------|-----------------------|----------------|------------------------------|-------------------------------|---------------------|-----------|--------------------|-------------|
|             |                                            |                       |                       |                |                              |                               | Cooks<br>Honorarium | Fuel Cost | Conversion<br>Cost | Total       |
| Imphal West | 14-10-09                                   | Primary               | Sep                   | 20             | 182                          | 10,114                        | 2,62,080            | 1,74,720  | 3,82,309           | 8,19,109    |
| Wangoi      | 14-10-09                                   | Primary               | Sep                   | 20             | 146                          | 6,442                         | 2,10,240            | 1,40,160  | 2,43,508           | 5,93,908    |
| ImphalEast  | 14-10-09                                   | Primary               | Sep                   | 20             | 320                          | 22,522                        | 4,60,800            | 3,07,200  | 8,51,332           | 16,19,332   |
| Jiribam     | 14-10-09                                   | Primary               | Sep                   | 20             | 75                           | 6,367                         | 1,08,000            | 72,000    | 2,40,673           | 4,20,673    |
| Thoubal     | 14-10-09                                   | Primary               | Sep                   | 20             | 234                          | 12,704                        | 3,36,960            | 2,24,640  | 4,80,211           | 10,41,811   |
| Kakching    | 14-10-09                                   | Primary               | Sep                   | 20             | 109                          | 5,609                         | 1,56,960            | 1,04,640  | 2,12,020           | 4,73,620    |
| Bishnupur   | 14-10-09                                   | Primary               | Sep                   | 20             | 133                          | 8,150                         | 1,91,520            | 1,27,680  | 3,08,070           | 6,27,270    |
| Moirang     | 14-10-09                                   | Primary               | Sep                   | 20             | 106                          | 6,172                         | 1,52,640            | 1,01,760  | 2,33,302           | 4,87,702    |
| ImphalWest  | 01-06-10                                   | Primary               | Oct-Dec               | 60             | 182                          | 10,114                        | 6,14,250            | 4,09,500  | 8,60,196           | 18,83,946   |
| Wangoi      | 01-06-10                                   | Primary               | Oct-Dec               | 60             | 146                          | 6,442                         | 4,92,750            | 3,28,500  | 5,47,892           | 13,69,142   |
| ImphalEast  | 01-06-10                                   | Primary               | Oct-Dec               | 60             | 320                          | 22,522                        | 10,80,000           | 7,20,000  | 19,15,496          | 37,15,496   |
| Jiribam     | 01-06-10                                   | Primary               | Oct-Dec               | 60             | 75                           | 6,367                         | 2,53,125            | 1,68,750  | 5,41,513           | 9,63,388    |
| Thoubal     | 01-06-10                                   | Primary               | Oct-Dec               | 60             | 234                          | 12,704                        | 10,53,000           | 7,02,000  | 14,40,634          | 31,95,634   |
| Kakching    | 14-10-09                                   | Primary               | Oct-Dec               | 60             | 109                          | 5,609                         | 3,67,875            | 2,45,250  | 4,77,045           | 10,90,170   |
| Bishnupur   | 01-06-10                                   | Primary               | Oct-Dec               | 60             | 133                          | 8,150                         | 4,48,875            | 2,99,250  | 6,93,158           | 14,41,283   |
| Moirang     | 01-06-10                                   | Primary               | Oct-Dec               | 60             | 106                          | 6,172                         | 3,57,750            | 2,38,500  | 5,24,929           | 11,21,179   |
| SUB-TOTAL   |                                            |                       |                       | 80             | 1,305                        | 78,080                        | 65,46,825           | 43,64,550 | 99,52,286          | 2,08,63,661 |
| ImphalWest  | 14-10-09                                   | U/Primary             | Sep                   | 20             | 41                           | 4,274                         | 59,040              | 39,360    | 2,06,434           | 3,04,834    |
| Wangoi      | 14-10-09                                   | U/Primary             | Sep                   | 20             | 14                           | 1,778                         | 20,160              | 13,440    | 85,877             | 1,19,477    |
| ImphalEast  | 14-10-09                                   | U/Primary             | Sep                   | 20             | 45                           | 6,382                         | 64,800              | 43,200    | 3,08,251           | 4,16,251    |
| Jiribam     | 14-10-09                                   | U/Primary             | Sep                   | 20             | 5                            | 1,158                         | 7,200               | 4,800     | 55,931             | 67,931      |
| Thoubal     | 14-10-09                                   | U/Primary             | Sep                   | 20             | 23                           | 4,060                         | 31,680              | 21,120    | 1,96,098           | 2,48,898    |
| Kakching    | 14-10-09                                   | U/Primary             | Sep                   | 20             | 12                           | 2,241                         | 17,280              | 11,520    | 1,08,240           | 1,37,040    |
| Bishnupur   | 14-10-09                                   | U/Primary             | Sep                   | 20             | 7                            | 2,661                         | 10,080              | 6,720     | 1,28,526           | 1,45,326    |
| Moirang     | 14-10-09                                   | U/Primary             | Sep                   | 20             | 6                            | 2,083                         | 8,640               | 5,760     | 1,00,609           | 1,15,009    |
| ImphalWest  | 01-06-10                                   | U/Primary             | Oct-Dec               | 60             | 41                           | 4,274                         | 1,38,375            | 92,250    | 4,64,477           | 6,95,102    |
| Wangoi      | 01-06-10                                   | U/Primary             | Oct-Dec               | 60             | 14                           | 1,778                         | 47,250              | 31,500    | 1,93,224           | 2,71,974    |
| ImphalEast  | 01-06-10                                   | U/Primary             | Oct-Dec               | 60             | 45                           | 6,382                         | 1,51,875            | 1,01,250  | 6,93,564           | 9,46,689    |
| Jiribam     | 01-06-10                                   | U/Primary             | Oct-Dec               | 60             | 5                            | 1,158                         | 16,875              | 11,250    | 1,25,846           | 1,53,971    |
| Thoubal     | 01-06-10                                   | U/Primary             | Oct-Dec               | 60             | 23                           | 4,060                         | 1,03,500            | 69,000    | 5,88,294           | 7,60,794    |
| Kakching    | 14-10-09                                   | U/Primary             | Oct-Dec               | 60             | 12                           | 2,241                         | 40,500              | 27,000    | 2,43,541           | 3,11,041    |
| Bishnupur   | 01-06-10                                   | U/Primary             | Oct-Dec               | 60             | 7                            | 2,661                         | 23,625              | 15,750    | 2,89,184           | 3,28,559    |
| Moirang     | 01-06-10                                   | U/Primary             | Oct-Dec               | 60             | 6                            | 2,083                         | 20,250              | 13,500    | 2,26,370           | 2,60,120    |
| SUB-TOTAL   |                                            |                       |                       | 80             | 153                          | 24,637                        | 7,61,130            | 5,07,420  | 40,14,467          | 52,83,017   |
| GRAND TOTAL |                                            |                       |                       |                | 1,458                        | 1,02,717                      | 73,07,955           | 48,71,970 | 1,39,66,753        | 2,61,46,678 |

**Appendix - 1.14**

(Reference: Paragraph 11.8.7)

**TABLE – C: Attendance of schools visited in the Valley Districts**

| Sl No | District             | No of schools | Enrolment    | Attendance   | % attendance |
|-------|----------------------|---------------|--------------|--------------|--------------|
| 1     | Bishnupur            | 22            | 1,565        | 824          | 53%          |
| 2     | Imphal East          | 21            | 2,630        | 1,292        | 49%          |
|       | <b>Total/Average</b> | <b>43</b>     | <b>4,195</b> | <b>2,116</b> | <b>50%</b>   |

**Appendix – 2.1**

(Reference: Paragraph 2.5)

**Statement showing calculation of interest for the advance paid  
as on 30 November 2010 @ 12 per cent per annum**

(Amount in Rupees)

| Advance paid<br>(Date of payment) | Amount recovered<br>(Date of recovery) | Cumulative<br>advance | Number of days<br>(Dates)    | Interest         |
|-----------------------------------|----------------------------------------|-----------------------|------------------------------|------------------|
| (1)                               | (2)                                    | (3) (1 - 2)           | (4)                          | (5)              |
| 1,60,00,000<br>(18.3.08)          | -                                      | 1,60,00,000           | 76<br>(18.3.08 to 1.6.08)    | 3,99,781         |
| 64,60,350<br>(2.6.08)             | -                                      | 2,24,60,350           | 299<br>(2.6.08 to 27.3.09)   | 22,07,883        |
| -                                 | 90,10,670 *<br>(28.3.09)               | 1,34,49,680           | 181<br>(28.3.09 to 24.9.09)  | 8,00,348         |
| -                                 | 25,93,880<br>(25.9.09)                 | 10,85,580             | 185<br>(25.9.08 to 28.3.10)  | 66,0271          |
| -                                 | 6,03,857<br>(29.3.10)                  | 1,02,51,943           | 247<br>(29.3.10 to 30.11.10) | 8,32,514         |
| <b>Total</b>                      |                                        |                       |                              | <b>49,00,797</b> |

\* Recovery was made in five instalments

**Appendix 3.1**

(Reference: Paragraph 3.1.9.4.1)

**Statement showing utilisation of excess mandays**

| Year         | Structure        | Area in<br>hectare | Mandays<br>utilised per<br>Hectare | Excess<br>mandays<br>utilised | Labour<br>rate<br>(in ₹) | Excess<br>expenditure<br>(in ₹) |
|--------------|------------------|--------------------|------------------------------------|-------------------------------|--------------------------|---------------------------------|
| 2007-08      | Contour bund     | 354                | 69                                 | 8                             | 72.4                     | 205036.8                        |
|              |                  | 119                | 105                                | 44                            | 47.65                    | 249495.4                        |
| 2008-09      | Contour bund     | 149                | 69                                 | 8                             | 72.4                     | 86300.8                         |
|              |                  | 36                 | 105                                | 44                            | 47.65                    | 75477.6                         |
| 2009-10      | Contour bund     | 21                 | 69                                 | 8                             | 72.4                     | 12163.2                         |
| 2007-08      | Contour Trenches | 287                | 69                                 | 8                             | 72.4                     | 166230.4                        |
| 2007-08      | Contour Trenches | 379                | 105                                | 44                            | 47.65                    | 794611.4                        |
| 2008-09      | Contour Trenches | 95                 | 69                                 | 8                             | 72.4                     | 55024                           |
| 2008-09      | Contour Trenches | 195                | 105                                | 44                            | 47.65                    | 408837                          |
| 2009-10      | Contour Trenches | 46                 | 69                                 | 8                             | 72.4                     | 26643.2                         |
| 2007-08      | Contour Terrace  | 68                 | 138                                | 15                            | 72.4                     | 73848                           |
| 2007-08      | Contour Terrace  | 2                  | 210                                | 87                            | 47.65                    | 8291.1                          |
| 2008-09      | Contour Terrace  | 28                 | 138                                | 15                            | 72.4                     | 30408                           |
| 2009-10      | Contour Terrace  | 20                 | 138                                | 87                            | 72.4                     | 125976                          |
| <b>Total</b> |                  |                    |                                    |                               |                          | <b>2318342.9</b>                |

### Appendix 3.2

(Reference: Paragraph 3.1.9.5.3)

#### Extra expenditure on construction of water harvesting structures

(in ₹)

| Sub heads                 | Qty. executed | Quantum of Labour required for execution of the work | Cost of construction @ 81.40 per labour per day |
|---------------------------|---------------|------------------------------------------------------|-------------------------------------------------|
| 1                         | 2             | 4                                                    | 5                                               |
| Earth work in             |               |                                                      |                                                 |
| (a) Loose/soft soil       | 15502.31 cum  | 15502.31x7/30=3617                                   | 294424                                          |
| (b) Hard/dense soil       | 29586.406 cum | 29586.406x9/30=8876                                  | 722506                                          |
| (c) Hard shale            | 21904.024 cum | 21904.024x14.5/30=10587                              | 861782                                          |
| (d) Additional lift       | 28973.205 cum | 28973.205x1.320/30=1275                              | 103785                                          |
| Clearing jungle           | 6775 sqm      | 6775x0.7/100=48                                      | 3607                                            |
| <b>Total</b>              |               |                                                      | <b>1986357</b>                                  |
| <b>Total expenditure</b>  |               |                                                      | <b>3618309</b>                                  |
| <b>Excess expenditure</b> |               |                                                      | <b>1631952</b>                                  |

### Appendix 3.3

(Reference: Paragraph 3.1.9.6.4(a))

#### Statement showing excess payment to the firm

(in ₹)

| Sl           | Quantity   | Rate with Excise Duty and Sales tax | Rate without Excise Duty and Sales tax | Difference | Excess payment |
|--------------|------------|-------------------------------------|----------------------------------------|------------|----------------|
| 1            | 2          | 3                                   | 4                                      | 5=(3-4)    | 6=2x5          |
| 1            | 123500 sqm | 36.00                               | 29.90                                  | 6.10       | 753350         |
| 2            | 60000 sqm  | 49.00                               | 41.28                                  | 7.72       | 463200         |
| 3            | 40320 sqm  | 52.50                               | 44.61                                  | 7.89       | 318125         |
| 4            | 53333 sqm  | 52.50                               | 46.85                                  | 5.65       | 301331         |
| 5            | 55000 sqm  | 52.50                               | 46.85                                  | 5.65       | 310750         |
| <b>Total</b> |            |                                     |                                        |            | <b>2146756</b> |

## Appendix – 5.1

(Reference : Paragraph 5.1.4)

## Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2011 in respect of Government companies and Statutory corporations

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

| 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 2010-11 |                    |         |         | Debt equity ratio for 2010-11 (Previous year) | Manpower (No. of employees) (as on 31.3.2011) |
|---------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------|---------------------------------|------------------|--------------------|--------|---------|---------------------------------------------|--------------------|---------|---------|-----------------------------------------------|-----------------------------------------------|
|                                                               |                                                         |                                           |                                 | 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>A. Working Government Companies</b>                        |                                                         |                                           |                                 |                  |                    |        |         |                                             |                    |         |         |                                               |                                               |
| <b>FINANCE</b>                                                |                                                         |                                           |                                 |                  |                    |        |         |                                             |                    |         |         |                                               |                                               |
| 1.                                                            | Manipur Industrial Development. Corpn. Ltd.             | Commerce & Industries                     | 6/1969                          | 803.00           | 421.00             | -      | 1224.00 | -                                           | -                  | 375.05  | 375.05  | 0.31:1 (0.75:1)                               | 36                                            |
| 2.                                                            | Manipur Film Development. Corpn. Ltd.                   | Arts & Culture                            | 5/1987                          | 6.00             | -                  | -      | 6.00    | 21.39                                       | -                  | -       | 21.39   | 3.57:1                                        | 19                                            |
| 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)                               | 155                                           |
| <b>Sector wise total</b>                                      |                                                         |                                           |                                 | 886.50           | 421.00             | -      | 1307.50 | 31.39                                       | -                  | 375.05  | 406.44  | 0.31:1 (0.71:1)                               | 210                                           |
| <b>INFRASTRUCTURE</b>                                         |                                                         |                                           |                                 |                  |                    |        |         |                                             |                    |         |         |                                               |                                               |
| 4.                                                            | Manipur Police Housing Corpn. Ltd.                      | Home                                      | 4/1986                          | 2.00             | -                  | -      | 2.00    | -                                           | -                  | -       | -       | -                                             | -                                             |
| <b>Sector wise total</b>                                      |                                                         |                                           |                                 | 2.00             | -                  | -      | 2.00    | -                                           | -                  | -       | -       | -                                             | -                                             |
| <b>MANUFACTURING</b>                                          |                                                         |                                           |                                 |                  |                    |        |         |                                             |                    |         |         |                                               |                                               |
| 5.                                                            | Manipur Food Industries Corpn. Ltd.                     | Commerce & Industries                     | 4/1987                          | 97.66            | -                  | -      | 97.66   | -                                           | -                  | 1574.16 | 1574.16 | 16.12:1 (12.48:1)                             | 5                                             |
| 6.                                                            | Manipur Electronics Development. Corpn. Ltd             | -do-                                      | 4/1987                          | 376.35           | -                  | -      | 376.35  | -                                           | -                  | -       | -       | -                                             | 47                                            |
| <b>Sector wise total</b>                                      |                                                         |                                           |                                 | 474.01           | -                  | -      | 474.01  | -                                           | -                  | 1574.16 | 1574.16 | 3.32:1 (2.57:1)                               | 52                                            |
| <b>POWER</b>                                                  |                                                         |                                           |                                 |                  |                    |        |         |                                             |                    |         |         |                                               |                                               |
| 7.                                                            | Manipur State Power Dev. Corpn. Ltd.                    | Power                                     | 3/1997                          | -                | -                  | -      | -       | -                                           | -                  | -       | -       | -                                             | -                                             |
| <b>Sector wise total</b>                                      |                                                         |                                           |                                 | -                | -                  | -      | -       | -                                           | -                  | -       | -       | -                                             | -                                             |
| <b>MISCELLANEOUS</b>                                          |                                                         |                                           |                                 |                  |                    |        |         |                                             |                    |         |         |                                               |                                               |
| 8.                                                            | Manipur Handloom & Handicrafts Development. Corpn. Ltd. | Commerce & Industries                     | 10/1976                         | 1033.75          | 117.00             | -      | 1150.75 | 87.12                                       | 118.38             | -       | 205.50  | 0.18:1 (0.19:1)                               | 28                                            |
| <b>Sector wise total</b>                                      |                                                         |                                           |                                 | 1033.75          | 117.00             | -      | 1150.75 | 87.12                                       | 118.38             | -       | 205.50  | 0.18:1 (0.19:1)                               | 28                                            |
| <b>Total A (All sector wise working Government companies)</b> |                                                         |                                           |                                 | 2396.26          | 538.00             | -      | 2934.26 | 118.51                                      | 118.38             | 1949.21 | 2186.10 | 0.75:1 (0.81:1)                               | 290                                           |
| <b>B. Non working Government companies</b>                    |                                                         |                                           |                                 |                  |                    |        |         |                                             |                    |         |         |                                               |                                               |

| 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 2010-11 |                    |                |                | Debt equity ratio for 2010-11 (Previous year) | Manpower (No. of employees) (as on 31.3.2011) |
|-------------------------------------------------------------------|--------------------------------------|------------------------|---------------------------------|------------------|--------------------|--------|----------------|---------------------------------------------|--------------------|----------------|----------------|-----------------------------------------------|-----------------------------------------------|
|                                                                   |                                      |                        |                                 | 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>AGRICULTURE &amp; ALLIED</b>                                   |                                      |                        |                                 |                  |                    |        |                |                                             |                    |                |                |                                               |                                               |
| 1.                                                                | Manipur Agro Industries Corpn. Ltd.  | Agriculture            | 3/1981                          | 354.78           | -                  | -      | 354.78         | -                                           | -                  | -              | -              | -                                             | -                                             |
| 2.                                                                | Manipur Plantation Crops Corpn. Ltd. | Agriculture            | 3/1981                          | 1161.79          | -                  | -      | 1161.79        | -                                           | -                  | 252.57         | 252.57         | 0.22:1 (0.20:1)                               | 2                                             |
| Sector wise total                                                 |                                      |                        |                                 | 1516.57          | -                  | -      | 1516.57        | -                                           | -                  | 252.57         | 252.57         | 0.17:1 (0.16:1)                               | 2                                             |
| Misc.                                                             |                                      |                        |                                 |                  |                    |        |                |                                             |                    |                |                |                                               |                                               |
| 3.                                                                | Manipur Pulp & Allied Products       | Commerce & Industries  | 10/1988                         | 154.20           | -                  | -      | 154.20         | -                                           | -                  | 199.94         | 199.94         | 1.30:1                                        | 1                                             |
| <b>Sector wise total</b>                                          |                                      |                        |                                 | <b>154.20</b>    |                    |        | <b>154.20</b>  | <b>-</b>                                    | <b>-</b>           | <b>199.94</b>  | <b>199.94</b>  | <b>1.30:1</b>                                 | <b>1</b>                                      |
| <b>MANUFACTURING</b>                                              |                                      |                        |                                 |                  |                    |        |                |                                             |                    |                |                |                                               |                                               |
| 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        | -                                           | -                  | 467.78         | 467.78         | 0.15:1 (0.15:1)                               | 4                                             |
| Sector wise total                                                 |                                      |                        |                                 | 3436.97          |                    |        | 3436.97        |                                             |                    | 467.78         | 467.78         | 0.14:1 (0.14:1)                               | 4.                                            |
| <b>Total B (All sector wide non-working Government Companies)</b> |                                      |                        |                                 | <b>5107.74</b>   |                    |        | <b>5107.74</b> |                                             |                    | <b>920.29</b>  | <b>920.29</b>  | <b>0.18:1 (0.14:1)</b>                        | <b>4</b>                                      |
| <b>Grand Total (A + B)</b>                                        |                                      |                        |                                 | <b>7504.00</b>   | <b>538.00</b>      |        | <b>8042.00</b> | <b>118.51</b>                               | <b>118.38</b>      | <b>2869.50</b> | <b>3106.39</b> | <b>0.39:1 (0.38:1)</b>                        |                                               |

\* In the absence of finalised accounts, the figures are provisional.

\*\* Loans outstanding at the close of 2010-11 represent long-term loans only.

**Appendix – 5.2**  
(Reference: Paragraph 5.1.9)

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

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

| Sl. No.                                            | Sector & Name of the Company                            | Period of Accounts | Year in which finalised | Net Profit (+)/ Loss (-)                        |              |              |                  | Turnover      | Impact of Accounts Comments <sup>#</sup> | Paid up Capital | Accumulated Profit (+)/ Loss (-) | Capital employed <sup>@</sup> | Return on capital employed <sup>\$</sup> | Percentage return on capital employed |
|----------------------------------------------------|---------------------------------------------------------|--------------------|-------------------------|-------------------------------------------------|--------------|--------------|------------------|---------------|------------------------------------------|-----------------|----------------------------------|-------------------------------|------------------------------------------|---------------------------------------|
|                                                    |                                                         |                    |                         | Net Profit/ Loss before Interest & Depreciation | Interest     | Depreciation | Net Profit/ Loss |               |                                          |                 |                                  |                               |                                          |                                       |
| (1)                                                | (2)                                                     | (3)                | (4)                     | 5 (a)                                           | 5 (b)        | 5 (c)        | 5 (d)            | (6)           | (7)                                      | (8)             | (9)                              | (10)                          | (11)                                     | (12)                                  |
| <b>A. Working Government Companies</b>             |                                                         |                    |                         |                                                 |              |              |                  |               |                                          |                 |                                  |                               |                                          |                                       |
| <b>FINANCE</b>                                     |                                                         |                    |                         |                                                 |              |              |                  |               |                                          |                 |                                  |                               |                                          |                                       |
| 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                                 |                                       |
| <b>Sector wise total</b>                           |                                                         |                    |                         | <b>(+) 192.71</b>                               | <b>88.24</b> | <b>7.63</b>  | <b>(+) 96.84</b> | <b>278.66</b> |                                          | <b>1013.48</b>  | <b>(+) 179.12</b>                | <b>2091.01</b>                | <b>(+) 185.08</b>                        | <b>8.85</b>                           |
| <b>INFRASTRUCTURE</b>                              |                                                         |                    |                         |                                                 |              |              |                  |               |                                          |                 |                                  |                               |                                          |                                       |
| 4..                                                | Manipur Police Housing Corpn. Ltd.                      | 1996-97            | 2010-11                 | (+) 6.15                                        | -            | 2.69         | (+) 3.46         | 71.09         | -                                        | 2.00            | (+) 29.90                        | 31.90                         | 3.46                                     | 10.85                                 |
| <b>Sector wise total</b>                           |                                                         |                    |                         | <b>(+) 6.15</b>                                 |              | <b>2.69</b>  | <b>(+) 3.46</b>  | <b>71.09</b>  | <b>-</b>                                 | <b>2.00</b>     | <b>(+) 29.90</b>                 | <b>31.90</b>                  | <b>3.46</b>                              | <b>10.85</b>                          |
| <b>MANUFACTURING</b>                               |                                                         |                    |                         |                                                 |              |              |                  |               |                                          |                 |                                  |                               |                                          |                                       |
| 5.                                                 | Manipur Food Industries Corpn. Ltd.                     | 1999-00            | 2010-11                 | -                                               | -            | -            | -                | -             | -                                        | 78.39           | -                                | 35.74                         | -                                        | -                                     |
| 6.                                                 | Manipur Electronics Development. Corpn. Ltd.            | 1997-98            | 2011-12                 | (-) 46.14                                       |              | 4.24         | (-) 50.38        | 213.03        | -                                        | 269.28          | (-) 7.64                         | 284.65                        | (-) 50.38                                |                                       |
| <b>Sector wise total</b>                           |                                                         |                    |                         | <b>(-) 46.14</b>                                | <b>-</b>     | <b>4.24</b>  | <b>(-) 50.38</b> | <b>213.03</b> | <b>-</b>                                 | <b>347.67</b>   | <b>(-) 7.64</b>                  | <b>320.39</b>                 | <b>(-) 50.38</b>                         |                                       |
| <b>POWER</b>                                       |                                                         |                    |                         |                                                 |              |              |                  |               |                                          |                 |                                  |                               |                                          |                                       |
| 7.                                                 | Manipur State Power Dev. Corpn. Ltd.                    | -                  | -                       | -                                               | -            | -            | -                | -             | -                                        | -               | -                                | -                             | -                                        | -                                     |
| <b>Sector wise total</b>                           |                                                         |                    |                         |                                                 |              |              |                  |               |                                          |                 |                                  |                               |                                          |                                       |
| <b>MISCELLANEOUS</b>                               |                                                         |                    |                         |                                                 |              |              |                  |               |                                          |                 |                                  |                               |                                          |                                       |
| 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                                | -                                     |
| <b>Sector wise total</b>                           |                                                         |                    |                         | <b>(-) 38.64</b>                                | <b>2.47</b>  | <b>10.68</b> | <b>(-) 51.79</b> | <b>8.70</b>   |                                          | <b>120.00</b>   | <b>(-) 221.44</b>                | <b>68.12</b>                  | <b>(-) 49.32</b>                         | <b>-</b>                              |
| <b>Total A (All sector wise working Government</b> |                                                         |                    |                         | <b>114.08</b>                                   | <b>90.71</b> | <b>25.24</b> | <b>(-) 1.87</b>  | <b>571.48</b> |                                          | <b>1483.15</b>  | <b>(-) 20.06</b>                 | <b>2511.42</b>                | <b>88.84</b>                             | <b>3.54</b>                           |

|                                                                   |                                      |         |         |                  |               |               |                  |               |  |                |                   |                |                  |          |
|-------------------------------------------------------------------|--------------------------------------|---------|---------|------------------|---------------|---------------|------------------|---------------|--|----------------|-------------------|----------------|------------------|----------|
| companies)                                                        |                                      |         |         |                  |               |               |                  |               |  |                |                   |                |                  |          |
| <b>B. Non working Government companies</b>                        |                                      |         |         |                  |               |               |                  |               |  |                |                   |                |                  |          |
| <b>AGRICULTURE &amp; ALLIED</b>                                   |                                      |         |         |                  |               |               |                  |               |  |                |                   |                |                  |          |
| 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          | -                | -        |
| <b>Sector wise total</b>                                          |                                      |         |         | <b>(-) 2.82</b>  | <b>-</b>      | <b>0.79</b>   | <b>(-) 3.61</b>  | <b>19.02</b>  |  | <b>83.40</b>   | <b>(-) 45.45</b>  | <b>41.93</b>   | <b>(-) 3.61</b>  | <b>-</b> |
| Misc.                                                             |                                      |         |         |                  |               |               |                  |               |  |                |                   |                |                  |          |
| 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         |          |
| <b>Sector wise total</b>                                          |                                      |         |         | <b>(+) 2.20</b>  | <b>14.29</b>  | <b>10.41</b>  | <b>(-) 22.50</b> | <b>95.11</b>  |  | <b>89.31</b>   | <b>(-) 195.46</b> | <b>71.02</b>   | <b>(-) 8.21</b>  | <b>-</b> |
| <b>MANUFACTURING</b>                                              |                                      |         |         |                  |               |               |                  |               |  |                |                   |                |                  |          |
| 4.                                                                | Manipur Cements Ltd.                 | 1993-94 | 2009-10 | (-) 23.17        |               | 22.66         | (-) 45.83        | 38.55         |  | 49.79          | (-) 234.17        | 168.06         | (-) 45.83        |          |
| 5.                                                                | Manipur Cycle Corpn. Ltd.            | 1996-97 | 2008-09 | (-) 6.34         |               | 1.18          | (-) 7.52         | 2.30          |  | 59.26          | (-) 69.56         | (-) 0.32       | (-) 7.52         |          |
| 6.                                                                | Manipur Spinning Mill Corpn. Ltd.    | 1986-87 | 2010-11 | (-) 33.35        | 8.87          | 63.82         | (-)106.04        | 117.77        |  | 412.20         | (-) 129.25        | 520.22         | (-) 97.17        |          |
| <b>Sector wise total</b>                                          |                                      |         |         | <b>(-) 62.86</b> | <b>8.87</b>   | <b>87.66</b>  | <b>(-)159.39</b> | <b>158.62</b> |  | <b>521.25</b>  | <b>(-)432.98</b>  | <b>687.96</b>  | <b>(-)150.52</b> | <b>-</b> |
| <b>Total B (All sector wise non working Government companies)</b> |                                      |         |         | <b>(-)63.48</b>  | <b>23.16</b>  | <b>98.86</b>  | <b>(-)185.50</b> | <b>272.75</b> |  | <b>693.96</b>  | <b>(-)673.89</b>  | <b>800.91</b>  | <b>(-)162.34</b> |          |
| <b>Grand Total (A + B)</b>                                        |                                      |         |         | <b>(+) 50.60</b> | <b>113.87</b> | <b>124.10</b> | <b>(-)187.37</b> | <b>844.23</b> |  | <b>2177.11</b> | <b>(-)693.95</b>  | <b>3312.33</b> | <b>(-) 73.50</b> |          |

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

<sup>@</sup> 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).

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

## Appendix-5.3

(Reference : Paragraph 5.1.17)

Statement showing Investment made by State Government in PSUs whose accounts are in arrears

## A. Working companies

(Rupees in lakh)

| 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.            | 1997-98                            | 269.28                                           | 107.07                                                                                 | -     | -      | -                      | 1998-99 to 2004-05                          |
| 3. Manipur Handloom & Handicrafts Development. Corporation Ltd. | 1987-88                            | 120.00                                           | 1030.75                                                                                | -     | -      | -                      | 1988-89 to 2005-06                          |
| 4. Manipur Tribal Development. Corporation Ltd.                 | 1982-83                            | 1.00                                             | 76.50                                                                                  | -     | -      | -                      | 1983-84 to 1991-92                          |
| 5. Manipur Food Industries Corporation Ltd.                     | 1999-00                            | 78.39                                            | 19.27                                                                                  | -     | -      | -                      | 2000-2001 to 2003-04                        |
| <b>Total (A)</b>                                                |                                    | <b>1475.15</b>                                   | <b>1451.11</b>                                                                         | -     | -      | -                      |                                             |

**B. Non working companies**

(Rupees in lakh)

| Name of PSU                                  | Year up to which accounts finalised | Paid up Capital as per latest finalised accounts | Investment made by State Government during the years for which accounts are in arrears |       |        |                        | Year in which Investment have been received |
|----------------------------------------------|-------------------------------------|--------------------------------------------------|----------------------------------------------------------------------------------------|-------|--------|------------------------|---------------------------------------------|
|                                              |                                     |                                                  | Equity                                                                                 | Loans | Grants | Others to be specified |                                             |
| <b>Non-working companies</b>                 |                                     |                                                  |                                                                                        |       |        |                        |                                             |
| 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.   | 1986-87                             | 412.20                                           | 2669.21                                                                                | -     | -      | -                      | 1987-88 to 2003-04                          |
| 6. Manipur Cement Ltd.                       | 1993-94                             | 49.79                                            | 241.55                                                                                 | -     | -      | -                      | 1994-95 to 2002-03                          |
| <b>Total (B)</b>                             |                                     | <b>693.96</b>                                    | <b>4413.78</b>                                                                         | -     | -      | -                      |                                             |
| <b>Grand Total (A+B)</b>                     |                                     | <b>2169.11</b>                                   | <b>5864.89</b>                                                                         |       |        |                        |                                             |

**Appendix 5.4**  
(Reference : Paragraph 5.2.6.1)  
**Distribution network planned vis-à-vis achievement**

| S.No.      | Description                                       | 2006-07  | 2007-08  | 2008-09  | 2009-10 | 2010-11 |
|------------|---------------------------------------------------|----------|----------|----------|---------|---------|
| <b>(A)</b> | <b>No. of Substations (of various categories)</b> |          |          |          |         |         |
| i          | At the beginning of the year                      | 2719     | 2883     | 3211     | 3218    | 3576    |
| ii         | Additions planned for the year                    | NA       | NA       | NA       | NA      | NA      |
| iii        | Additions made during the year                    | 164      | 328      | 7        | 358     | 156     |
| iv         | At the end of the year                            | 2883     | 3211     | 3218     | 3576    | 3732    |
| v          | Shortage in addition (ii - iii)                   | NA       | NA       | NA       | NA      | NA      |
| <b>(B)</b> | <b>HT Lines (in CKM)</b>                          |          |          |          |         |         |
| i          | At the beginning of the year                      | 4924.31  | 5150.037 | 5351.48  | 5379.35 | 5504.35 |
| ii         | Additions planned for the year                    | NA       | NA       | NA       | NA      | NA      |
| iii        | Additions made during the year                    | 255.727  | 201.45   | 27.87    | 125.00  | 285.52  |
| iv         | At the end of the year                            | 5150.037 | 5351.487 | 5379.35  | 5504.35 | 5789.87 |
| v          | Shortage in addition (ii - iii)                   | NA       | NA       | NA       | NA      | NA      |
| <b>(C)</b> | <b>LT Lines (in CKM)</b>                          |          |          |          |         |         |
| i          | At the beginning of the year                      | 6711.171 | 6731.55  | 6834.343 | 6843.73 | 7587.67 |
| ii         | Additions planned for the year                    | NA       | NA       | NA       | NA      | NA      |
| iii        | Additions made during the year                    | 20.379   | 102.793  | 9.39     | 743.94  | 97.33   |
| iv         | At the end of the year                            | 6731.55  | 6834.343 | 6843.73  | 7587.67 | 7685.00 |
| v          | Shortage in addition (ii - iii)                   | NA       | NA       | NA       | NA      | NA      |
| <b>(D)</b> | <b>Transformers Capacity (in MVA)</b>             |          |          |          |         |         |
| i          | At the beginning of the year                      | 305.53   | 326.601  | 355.335  | 357.332 | 376.118 |
| ii         | Additions planned for the year                    | NA       | NA       | NA       | NA      | NA      |
| iii        | Additions made during the year                    | 21.071   | 28.734   | 1.997    | 18.786  | 13.052  |
| iv         | At the end of the year                            | 326.601  | 355.335  | 357.332  | 376.118 | 389.170 |
| v          | Shortage in addition (ii - iii)                   | NA       | NA       | NA       | NA      | NA      |

(Source: Departmental records.)

**Appendix 5.5**  
(Reference : Paragraph 5.2.7.5)  
**Excess payment of Excise duty and Central Sales tax (RGGVY)**  
(₹ in lakh)

| ITEM                                                                                                                                     | EXCISE DUTY     |                     |               | CENTRAL SALES TAX |                  |              | TOTAL EXCESS  |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|---------------|-------------------|------------------|--------------|---------------|
|                                                                                                                                          | Paid @8.24 p.c. | Payable @ 10.3 p.c. | Excess paid   | Paid @ 2 p.c.     | Payable @ 2 p.c. | Excess paid  |               |
| 1                                                                                                                                        | 2               | 3                   | 4             | 5                 | 6                | 7            | 8             |
| 3.15 MVA 33/11 KV power transformer (East India Udyog Ltd., Ghaziabad)                                                                   | 10.63           | 3.68                | 6.95          | 2.79              | 0.79             | 2            | 8.95          |
| ACSR (Racoon) conductor (Lumino Industries Ltd., Howrah) in km                                                                           | 9.73            | 5.61                | 4.12          | 2.56              | 1.20             | 1.36         | 5.48          |
| AAC (Gnat) conductor (Lumino Industries Ltd., Howrah) in km                                                                              | 16.96           | 9.72                | 7.24          | 4.45              | 2.09             | 2.36         | 9.6           |
| ACSR (weasel) conductor (Lumino Industries Ltd., Howrah) in km                                                                           | 17.86           | 9.64                | 8.22          | 4.69              | 2.07             | 2.62         | 10.84         |
| Steel tubular pole 10 m long (Utkarsh Tubes & Pipes Ltd., Kolkata)                                                                       | 4.82            | 2.39                | 2.43          | 1.27              | 0.51             | 0.76         | 3.19          |
| Steel tubular pole 9 m long (M/S Jindal Steel Products Ltd., Kolkata)                                                                    | 14.41           | 6.42                | 7.99          | 3.78              | 1.37             | 2.41         | 10.4          |
| Steel rectangular pole 2 piece 8 m long (Utkarsh Tubes & Pipes Ltd., Kolkata)                                                            | 45.80           | 21.80               | 24            | 12.05             | 4.67             | 7.38         | 31.38         |
| Steel tubular pole 8 m long (Utkarsh Tubes & Pipes Ltd., Kolkata)                                                                        | 29.76           | 8.49                | 21.27         | 7.82              | 1.82             | 6            | 27.27         |
| 1 phase 2 wire 5-20 amp electronic meter (Allied Engineering Works, Delhi)                                                               | 29.19           | 13.13               | 16.06         | 7.67              | 2.81             | 4.86         | 20.92         |
| 11/0.230 kV Al wound outdoor type Distribution Transformer with Accessories (M/S Rajasthan Transformers & Switchgears, Jaipur) i) 16 kVA | 4.99            | 2.22                | 2.77          | 1.31              | 0.47             | 0.84         | 3.61          |
| ii) 10 kVA                                                                                                                               | 1.91            | 0.76                | 1.15          | 0.50              | 0.16             | 0.34         | 1.49          |
| iii) 5kVA                                                                                                                                | 0.64            | 0.28                | 0.36          | 0.17              | 0.06             | 0.11         | 0.47          |
| <b>TOTAL for three divisions</b>                                                                                                         | <b>186.70</b>   | <b>84.14</b>        | <b>102.56</b> | <b>49.06</b>      | <b>18.02</b>     | <b>31.04</b> | <b>133.60</b> |

(Source: Departmental records.)

## Appendix 5.6

(Reference : Paragraph 5.2.8.2)

### Interest on outstanding mobilization advance (APDRP)

(Amount in ₹)

| Amount of advance | Period                 | Number of days | Interest at the rate of 12 per cent per annum                            |
|-------------------|------------------------|----------------|--------------------------------------------------------------------------|
| 16,16,08,868      | 12-8-2008 to 30-3-2009 | 230            | $\frac{230 \times 16,16,08,868 \times 12}{365 \times 100} = 1,22,20,287$ |

(Source: Departmental records.)

## Appendix 5.7

(Reference : Paragraph 5.2.8.3)

### EXCESS PAYMENT OF EXCISE DUTY AND CENTRAL SALES TAX (APDRP)

(₹ in lakh)

| ITEM                                                                 | EXCISE DUTY       |                     |               | CENTRAL SALES TAX |                  |               | TOTAL EXCESS  |
|----------------------------------------------------------------------|-------------------|---------------------|---------------|-------------------|------------------|---------------|---------------|
|                                                                      | Paid @ 16.48 p.c. | payable @ 10.3 p.c. | excess paid   | Paid @ 3 p.c.     | payable @ 1 p.c. | Excess paid   |               |
| 1                                                                    | 2                 | 3                   | 4             | 5                 | 6                | 7             | 8             |
| 11 kV Al XLPE insulated cable for underground cabling (3x300 Sq. mm) | 312.18            | 60.84               | 251.34        | 66.18             | 6.51             | 59.67         | 311.01        |
| 11 kV Al XLPE insulated cable for underground cabling (3x185 Sq. mm) | 113.23            | 30.30               | 82.93         | 24.01             | 3.25             | 20.76         | 103.69        |
| 11 kV Al XLPE insulated cable for underground cabling (3x120 Sq. mm) | 216.65            | 40.69               | 175.96        | 45.93             | 4.36             | 41.57         | 217.53        |
| LT Underground cable (3x50 Sq. mm Al. Cond. PVC)                     | 45.02             | 12.04               | 32.98         | 9.55              | 1.29             | 8.26          | 41.24         |
| LT Underground cable (3.5x35 Sq. mm Al. Cond. PVC)                   | 85.59             | 23.06               | 62.53         | 18.15             | 2.47             | 15.68         | 78.21         |
| <b>TOTAL</b>                                                         | <b>772.67</b>     | <b>166.93</b>       | <b>605.74</b> | <b>163.82</b>     | <b>17.88</b>     | <b>145.94</b> | <b>751.68</b> |

(Source: Departmental records.)

## Appendix 5.8

(Reference : Paragraph 5.2.11)

### Source-wise purchase of power and their cost

(in Million units/average cost per unit in ₹)

| Year         |       | Own generation | Central Sector | IPPs | Others (UI)   | Total  |
|--------------|-------|----------------|----------------|------|---------------|--------|
| 2006-07      | Power | 3.13           | 441.22         | -    | 24.44         | 468.79 |
|              | Rate  | -              | 2.47           | -    | 4.21          | -      |
| 2007-08      | Power | 1.70           | 572.03         | -    | 4.40          | 576.43 |
|              | Rate  | -              | 1.97           | -    | 6.90          | -      |
| 2008-09      | Power | 0.65           | 550.43         | -    | 6.75          | 557.83 |
|              | Rate  | -              | 2.47           | -    | 8.34          | -      |
| 2009-10      | Power | 2.01           | 465.12         | -    | 24.47         | 491.6  |
|              | Rate  | -              | 2.31           | -    | 3.78          | -      |
| 2010-11      | Power | 2.04           | 548.56         | -    | 18.43         | 569.03 |
|              | Rate  | -              | 2.66           | -    | 3.01          | -      |
| <b>Total</b> |       | <b>2.04</b>    | <b>2589.24</b> |      | <b>104.73</b> |        |

(Source: Departmental records.)

**Appendix 5.9**  
(Reference : Paragraph 5.2.13.2)  
**Theft cases detected, assessment made and amount realized**

| Year         | No. of checking | Theft cases | Assessed amount<br>(in ₹) | Amount Realised<br>(in ₹) |
|--------------|-----------------|-------------|---------------------------|---------------------------|
| 2008-09      | 5000            | 174         | 4550                      | NA                        |
| 2009-10      | 360             | 265         | 1755                      | 1755                      |
| <b>Total</b> | <b>5360</b>     | <b>439</b>  | <b>6305</b>               | <b>1755</b>               |

(Source: Departmental records.)