

Audited Project Financial Statements

Project Number: 37143-033

Loan Number: 3073

Period covered: 1 April 2014 to 31 March 2015

IND: North Eastern State Roads Investment Program – Tranche 2

Prepared by Public Works Department, Manipur

For the Asian Development Bank

Date received by ADB: 10 August 2016

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Public Communications Policy 2011 and as agreed between ADB and Ministry of Development of North Eastern Region and State of Manipur.



APFS - 2014-15

महालेखाकार (ले.प.) का कार्यालय
मणिपुर, इम्फाल-७९५ ००१
OFFICE OF THE ACCOUNTANT GENERAL (AUDIT)
MANIPUR, IMPHAL - 795 001

Report of the Comptroller and Auditor General of India

**The Project Director (EAP),
Manipur Public Works Department,
Government of Manipur, Imphal**

Report on the Project Financial Statements

We have audited the accompanying financial statements of the Project Accounts of the Project Implementation Unit, Externally Aided Projects, PWD Manipur, for Improvement and Upgradation of the NESRIP Project-2 road, MN06-CW: Tupul to Kasom Khullen under ADB Loan No. 3073-IND which comprise the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds for the year ended March, 2015. These statements are the responsibility of the Project's management. Our responsibility is to express an opinion on the accompanying financial statements based on our audit.

We conducted our audit in accordance with the Auditing Standards promulgated by the Comptroller and Auditor General of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit examines, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements present fairly, in all material respects, the sources and applications of funds of the Project Implementation Unit, Externally Aided Projects, PWD Manipur for the year ended March, 2015 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to SOEs, adequate supporting documentation has been maintained to support claims to the ADB for reimbursements of expenditures incurred; and (b) except for ineligible expenditures as detailed in the audited statement of expenditure, the expenditures are eligible for financing under the Loan/Credit Agreement. During the course of the audit, SOEs and the connected documents were examined and these can be relied upon to support reimbursement under the Loan/Credit Agreement.

This report is issued without prejudice to CAG's right to incorporate the audit observations in the Report of CAG of India for being laid before Parliament/State Legislature.

Date: 27th July, 2016
Place: Imphal

(Dr. N. Maisnam)

Sr. Deputy Accountant General (GS/SS/LB), Manipur

**AUDITED STATEMENT OF EXPENDITURE IN RESPECT OF THE PROJECT ACCOUNTS OF THE PROJECT
IMPLEMENTATION UNIT, EXTERNALLY AIDED PROJECTS, PWD MANIPUR, FOR IMPROVEMENT AND
UPGRADATION OF THE NESRIP PROJECT-2 ROAD, MN06-CW: TUPUL TO KASOM KHULLEN UNDER ADB LOAN NO.
3073-IND FOR THE YEAR 2014-15**

(₹ in lakhs)

Year	Head of Account and Name of the Scheme	Approved Outlay	Provision during the year	Departmental Figure of Expenditure	Figures booked by AG (A&F)	Eligible Expenditure	Ineligible Expenditure	Total Expenditure admitted in Audit
-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
2014-15	5054 - Capital Outlay on Roads and Bridges (CPS) 03 - District & Other Roads 537 - Road Works 01 - North Eastern State Road Investment Programme (EAP) 00 - 53 - Major Works	27701.00	3700.00	3639.56	3639.56	3639.56	-	3639.56
Total		27701.00	3700.00	3639.56	3639.56	3639.56	-	3639.56

Certified that the above expenditure was incurred by the Project Director (EAP), Public Works Department, Government of Manipur in connection with the Externally Aided Project, Improvement and Upgradation of the NESRIP Project-2 Road, MN06-CW: TUPUL to KHULLEN under ADB LOAN NO. 3073-IND for the year 2014-15

This certificate is issued without prejudice to the right of the Comptroller & Auditor General of India to include in the Audit Reports and audit comments in regard to utilisation of the Central Assistance by the State Government noticed as a result of audit.



(Dr. N. Maisnam)

Sr. Deputy Accountant General (GS/SS/LB), Manipur

Loan No :- 3073-IND

Statement of payment against Loan proceeds from Government of India for Manipur Sub Project MN06 for the Financial Year 2014-2015

Details of release from GOI			Details of disbursement						
Sl.No.	Letter no & date of Released by MDoNER	Amount Released	Particulars	Cheque Amount	Direct Tax		Indirect Tax		Total
					Income Tax		VAT	Labour Ces	
1	F.No.2/27/2006-IC(Manipur) (CW) Dt. 05/11/2014	Rs 104,800,000	1st Mobilisation Advance for Civil Work	Rs 104,800,000					* Rs 104,800,000
2	F.No.2/27/2006-IC(Manipur) (CSC) Dt. 03/12/2014	Rs 14,430,000	Mobilisation Advance for Consultant (CSC)	Rs 13,539,719	890281				Rs 14,430,000
3	F.No.2/27/2006-IC(Manipur) (CW) Dt. 12/02/2015	Rs 104,800,000	2nd Mobilisation Advance for Civil Work	Rs 104,800,000					** Rs 104,800,000
4	F.No.2/27/2006-IC(Manipur) (CSC) Dt. 02/03/2015	Rs 29,284,298	Invoice bill of Consultant (CSC)	Rs 28,169,838	1114460				Rs 29,284,298
5	F.No.2/27/2006-IC(Manipur) (CW) Dt. 13/03/2015	Rs 110,641,361	Running Account bill of Civil Contractor	Rs 102,274,415	253246	6884351	1229349		Rs 110,641,361
	Total Released						Total Payment		Rs 363,955,659

* The TDS of this payment have been dedeuted in the IPC No.04 Vide Vr. No. 1 dt. 27/07/2016 of July 2016

** The TDS of this payment have been dedeuted in the IPC No.05 Vide Vr. No. 2 dt. 27/07/2016 of July 2016


 Project Director
 EAP, PWD, Manipur

Loan No :- 3073-IND

Name of Project :- North Eastern State Road Investment Program Tranch-2 : Manipur Sub Project

Detail of releases by Ministry of DONER for Manipur Sub Project MN06 for the Financial Year 2014-2015

Sl.No.	Letter no & date of Released by MDoNER	IPC No.	Amount Released	Details of release by State Government		Remarks
				Letter no & date	Amount	
1	F.No.2/27/2006-IC(Manipur) (CW) Dt. 05/11/2014	IPC-01	Rs 104,800,000	No.48/19/2013-W Dt. 15/12/2014	Rs 104,800,000	
2	F.No.2/27/2006-IC(Manipur) (CSC) Dt. 03/12/2014	1st Invoice	Rs 14,430,000	No.52/15/2013-W Dt. 07/02/2015	Rs 14,430,000	
3	F.No.2/27/2006-IC(Manipur) (CW) Dt. 12/02/2015	IPC-02	Rs 104,800,000	No.48/19/2013-W Dt. 19/03/2015	Rs 104,800,000	
4	F.No.2/27/2006-IC(Manipur) (CSC) Dt. 02/03/2015	2nd Invoice	Rs 29,284,298	No.48/43/2014-W Dt. 28/03/2015	Rs 29,284,298	
5	F.No.2/27/2006-IC(Manipur) (CW) Dt. 13/03/2015	IPC-03	Rs 110,641,361	No.52/30/2014-W dt 29/03/2015	Rs 110,641,361	
6	F.No.2/27/2006-IC(Manipur) (CW) Dt. 23/03/2015	IPC-04	Rs 37,314,320			Money yet to be released by State Government
7	F.No.2/27/2006-IC(Manipur) (CSC) Dt. 23/03/2015	3rd Invoice	Rs 8,194,732			
8	F.No.2/27/2006-IC(Manipur) (CW) Dt. 30/03/2015	IPC-05	Rs 33,517,390			
			Rs 442,982,101		Rs 363,955,659	


Project Director
Externally Aided Projects
PWD, Manipur

Office of the Project Director, NESRIP, PWD, Manipur

Statement of Expenditure in respect of NESRIP Project under ADB funding for the year 2014-15

Year	Head of accounts & Name of the scheme	Total Approved outlay	Provision during the year	Actual expenditure during the year	Remarks
1	2	3	4	5	6
2014-15	Major Head 5054 DC.O. on Roads & Bridges (CPS)				
	Sub-Major 04 District & Other Roads				
	Minor Head 01 North Eastern State Road Investment Programme (EAP)	Rs2,770,100,000	Rs370,000,000	Rs363,955,659	
	Detailed Head 00 Object 53 Major Works				


Project Director
NESRIP, PWD, Manipur

RECONCILIATION STATEMENT FOR FIRST QUARTER ENDING 30-06-2014

Office :- Project Director, NESRIP, PWD, Manipur


Sl. No.	Head of Account	Apr-14			May-14			Jun-14			Remarks
		Dept. Fig.	AG's Fig.	Diff.	Dept. Fig.	AG's Fig.	Diff.	Dept. Fig.	AG's Fig.	Diff.	
1	2	3	4	5	6	7	8	9	10	11	12
Receipts											
1	0040-00-102-0000-000-000	Nil	Nil		Nil	Nil		Nil	Nil		
2	0045-00-112-0000-000-000	Nil	Nil		Nil	Nil		Nil	Nil		
3	0075-00-800-0000-000-000	Nil	Nil		Nil	Nil		Nil	Nil		
4	8658-00-112-0000-000-000	Nil	Nil		Nil	Nil		Nil	Nil		
5	8782-00-102-0211-000-000	Nil	Nil		Nil	Nil		Nil	Nil		
6	8443-00-108-0000-000-000	Nil	Nil		Nil	Nil		Nil	Nil		
7	0028-00-107-0000-000-000	Nil	Nil		Nil	Nil		Nil	Nil		
8	0059-80-800-0000-000-000	Nil	Nil		Nil	Nil		Nil	Nil		
GRAND TOTAL					Rs	-	Rs	-	Rs	-	
Payments											
1	5054-04-337-0001-000-53	Nil	Nil		Nil	Nil		Nil	Nil		
2	5054-04-337-0002-000-53	Nil	Nil		Nil	Nil		Nil	Nil		
3	8782-00-102-0001-000-000	Nil	Nil		Nil	Nil		Nil	Nil		
GRAND TOTAL					Rs	-	Rs	-	Rs	-	

Certified that the Department's figure and AG's figure have been verified and found correct.


Divisional Accountant
NESRIP, PWD, Manipur


Project Director
NESRIP, PWD, Manipur Work Compilation Section


Asst. Account Officer
Work Compilation Section


Sr. Account Officer (इ.अ.स. ऑ.)
Work Compilation Section
महसिलीकरण (ले. ३.३) का कार्यालय
Office of the Accountant General (A&E)
मणिपुर, इम्फाल
Manipur, Imphal


RECONCILIATION STATEMENT FOR SECOND QUARTER ENDING 30-09-2014

Office :- Project Director, NESRIP, PWD, Manipur


Sl. No.	Head of Account	Jul-14			Aug-14			Sep-14			Remarks
		Dept. Fig.	AG's Fig.	Diff.	Dept. Fig.	AG's Fig.	Diff.	Dept. Fig.	AG's Fig.	Diff.	
1	2	3	4	5	6	7	8	9	10	11	12
Receipts											
1	0040-00-102-0000-000-000	Nil	Nil		Rs 430,080	Rs 430,080	Pg.17	Rs 511	Rs 511	Pg.29	
2	0045-00-112-0000-000-000	Nil	Nil		Rs 76,891	Rs 76,891	P. (19)				
3	0075-00-800-0000-000-000	Nil	Nil		Rs 809,230	Rs 809,230	Pg.21	Rs 1,822	Rs 1,822	Pg.33	
4	8658-00-112-0000-000-000	Nil	Nil								
5	8782-00-102-0211-000-000	Nil	Nil		Rs 6,747,093	Rs 6,747,093	Pg.26	Rs 1,058,953	Rs 1,058,953	Pg.39	
6	8443-00-108-0000-000-000	Nil	Nil								
7	0028-00-107-0000-000-000	Nil	Nil								
8	0059-80-800-0000-000-000	Nil	Nil								
	GRAND TOTAL				Rs 8,063,294	Rs 8,063,294		Rs 1,061,286	Rs 1,061,286		
Payments											
1	5054-04-337-0001-000-53				Rs 7,696,294	Rs 7,696,294	Pg.18	Rs 17,333	Rs 17,333	Pg.28	
2	5054-04-337-0002-000-53				Rs 367,000	Rs 367,000	Pg.22	Rs 1,043,953	Rs 1,043,953	Pg.34	
3	8782-00-102-0001-000-000				Rs 8,063,294	Rs 8,063,294		Rs 1,061,286	Rs 1,061,286		
	GRAND TOTAL										

Certified that the Department's figure and AG's figure have been verified and found correct.


Divisional Accountant
NESRIP, PWD, Manipur


Project Director
NESRIP, PWD, Manipur
Work Compilation Section


Asst. Account Officer
Work Compilation Section


वशिष्ठ: सहायक अधिकारी (डिप्टी. सी)
Work Compilation Section
महालेखाकार (ले. ए. ह.) का कार्यालय
Office of the Assistant General (A&E)
मणिपुर, इम्फाल
Manipur, Imphal

RECONCILIATION STATEMENT FOR THIRD QUARTER ENDING 31-12-2014

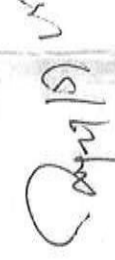
Office :- Project Director, NESRIP, PWD, Manipur

Sl. No.	Head of Account	Oct-14			Nov-14			Dec-14			Remarks
		Dept. Fig.	AG's Fig.	Diff.	Dept. Fig.	AG's Fig.	Diff.	Dept. Fig.	AG's Fig.	Diff.	
1	2	3	4	5	6	7	8	9	10	11	12
Receipts											
1	0040-00-102-0000-000-000										
2	0045-00-112-0000-000-000										
3	0075-00-800-0000-000-000										
4	8658-00-112-0000-000-000										
5	8782-00-102-0211-000-000										
6	8443-00-108-0000-000-000										
7	0028-00-107-0000-000-000										
8	0059-80-800-0000-000-000										
GRAND TOTAL											
Payments											
1	5054-04-337-0001-000-53										
2	5054-04-337-0002-000-53										
3	8782-00-102-0001-000-000										
GRAND TOTAL											

Certified that the Department's figure and AG's figure have been varified and found correct.


Project Director
NESRIP, PWD, Manipur


Sr. Accountant
Work Compilation Section


Asst. Account Officer
Work Compilation Section


वरिष्ठ वित्त अधिकारी (ऑफिसर - वी. सी.)
W & E Officer
Office of the
महोदय, क-कल
Manipur, Imphal

RECONCILIATION STATEMENT FOR FORTH QUARTER ENDING 31-03-2014

Office :- Project Director, NESRIP, PWD, Manipur

Sl. No.	Head of Account	Jan-15			Feb-15			Mar-15			Remarks
		Dept. Fig.	AG's Fig.	Diff.	Dept. Fig.	AG's Fig.	Diff.	Dept. Fig.	AG's Fig.	Diff.	
1	2	3	4	5	6	7	8	9	10	11	12
Receipts											
1	0040-00-102-0000-000-000	Nil	Nil					Rs 2,047,000	Rs 2,047,000	Pg.37	
2	0045-00-112-0000-000-000	Nil	Nil					Rs 366,000	Rs 366,000	Pg.41	
3	0075-00-800-0000-000-000	Nil	Nil					Rs 4,296,000	Rs 4,296,000	Pg.49	
4	8658-00-112-0000-000-000	Nil	Nil					Rs 170,944	Rs 170,944	Pg.55	
5	8782-00-102-0211-000-000	Nil	Nil		Rs 14,430,000	Rs 14,430,000	Pg.60 of 3/04	Rs 281,287,659	Rs 281,287,659	Pg.64	
6	8443-00-108-0000-000-000	Nil	Nil					Rs 18,177,000	Rs 18,177,000	Pg.54	
7	0028-00-107-0000-000-000	Nil	Nil								
8	0059-80-800-0000-000-000	Nil	Nil								
GRAND TOTAL					Rs 14,430,000	Rs 14,430,000		Rs 306,344,603	Rs 306,344,603		
Payments											
1	5054-04-337-0001-000-53	Nil	Nil		Rs 14,430,000	Rs 14,430,000	Pg.54 of 3/04	Rs 244,725,659	Rs 244,725,659	Pg.54	CPS
2	5054-04-337-0001-000-53	Nil	Nil					Rs 6,594,000	Rs 6,594,000	Pg.54	S/Plan
3	5054-04-337-0002-000-53	Nil	Nil					Rs 29,968,000	Rs 29,968,000	Pg.55	
4	8782-00-102-0001-000-000	Nil	Nil					Rs 25,056,944	Rs 25,056,944	Pg.77	
GRAND TOTAL					Rs 14,430,000	Rs 14,430,000		Rs 306,344,603	Rs 306,344,603		

Certified that the Department's figure and AG's figure have been varified and found correct.

Divisional Accountant
NESRIP, PWD, Manipur

Project Director
NESRIP, PWD, Manipur

Sr. Accountant
Work Compilation Section

Asst. Account Officer
Work Compilation Section

Sr. Account Officer
Work Compilation Section