

Audited Project Financial Statements

Project Number: 37143-033

Loan Number: 3073

Period covered: 1 April 2015 to 31 March 2016

IND: North Eastern State Roads Investment Program – Tranche 2

Prepared by Public Works Department, Manipur

For the Asian Development Bank

Date received by ADB: 5 November 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.



SPEED POST

APFS : 2015-16

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

No.AG(Au)/LAG-III/Au. Cert./NESRIP/EAP-PWD/2016-17/124

Date: 26/10/2016

To

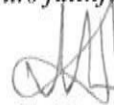
The Director (ADB)
Ministry of Development of North Eastern Region,
Government of India,
Vigyan Bhawan Annexe, Maulana Azad Road,
New Delhi – 110011

*Sub:- Audit Certificate of the Project Accounts of the Project Implementation Unit,
Externally Aided Projects, PWD Manipur for the year 2015-16.*

Madam,

I am to forward herewith the Audit Report (Audit Certificate) of the Comptroller & Auditor General of India alongwith the 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 2015-16 for necessary action at your end.

Encl: As stated above.

26/10/16
Yours faithfully,

(Dr. N. Maisnam)
Sr. Deputy Accountant General (GS/SS/LB)



OFFICE OF THE ACCOUNTANT GENERAL (AUDIT), MANIPUR:
IMPHAL – 795 001

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Report of the Comptroller and Auditor General of India

The Director (ADB)
Ministry of Development of North Eastern Region,
Government of India,
Vigyan Bhawan Annexe, Maulana Azad Road,
New Delhi – 110011

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, 2016. 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, 2016 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: 26th October, 2016

Place: Imphal

(Dr. N. Maisnam)

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

AUDITED STATEMENT OF EXPENDITURE IN RESPECT OF THE PROJECT ACCOUNTS OF THE PROJECT IMPLEMENTATION UNIT, EXTERNALLY AIDED PROJECTS, PWD-MANIPUR, FOR IMPROVEMENT AND UPGRADEATION OF THE NESRIP PROJECT-2 ROAD, MN06-CW: TUPUL TO KASOM KHUELEN UNDER ADB LOAN NO. ₹3073-IND FOR THE YEAR 2015-16

(₹ 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&E)	Eligible Expenditure	Ineligible Expenditure	Total Expenditure admitted in Audit
-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
2015-16	5054 - Capital Outlay on Roads and Bridges (CPS) 03 - District & Other Roads 337 - Road Works 01 - North Eastern State Road Investment Programme (EAP) 00 - 53 - Major Works	₹ 27701.00	₹ 27701.00	₹ 2537.63	₹ 2537.63	₹ 2537.63	--	₹ 2537.63
Total		₹ 27701.00	₹ 12000.00	₹ 2537.63	₹ 2537.63	₹ 2537.63	--	₹ 2537.63

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 Upgradeation of the NESRIP Project-2 Road, MN06-CW: TUPUL to KHULLEN under ADB LOAN NO. 3073-IND for the year 2015-16.

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)

11/06/2016
Sr. Deputy Accountant General (Audit)
Manipur, India

Loan No :- 3073-IND

Statement of payment against Loan proceeds from Government of India for Manipur Sub Project MN06 for the Financial Year 2015-16

Details of release from GOI			Details of disbursement				
Sl.N o.	Letter no & date of Released by MDONER	Amount Released	Particulars	Cheque Amount	Direct Tax Income Tax	Indirect Tax VAT Labour Cess	Total
1	F.No.2/27/2006-IC(Manipur) (CW) Dt. 23/03/2015	Rs 37,314,320	Running Account bill of Civil Contractor-IPC-04	Rs 34,139,155	Rs 438,781	Rs 2,321,780	Rs 414,604
2	F.No.2/27/2006-IC(Manipur) (CSC) Dt. 23/03/2015	Rs 8,194,732	Invoice bill of Consultant (CSC)	Rs 7,147,506	Rs 1,047,226		Rs 8,194,732
3	F.No.2/27/2006-IC(Manipur) (CW) Dt. 30/03/2015	Rs 33,517,390	Running Account bill of Civil Contractor-IPC-05	Rs 29,657,267	Rs 468,562	Rs 2,877,688	Rs 513,873
4	F.No.2/27/2006-IC(Manipur) (CW) Dt. 06/05/2015	Rs 8,179,033	Civil Contractor Part payment of IPC-05	Rs 7,386,485	Rs 252,732	Rs 458,026	Rs 81,790
5	F.No.2/27/2006-IC(Manipur) (CSC) Dt. 26/08/2015	Rs 8,250,130	Invoice bill of Consultant (CSC)	Rs 7,725,380	Rs 524,750		Rs 8,250,130
6	F.No.2/27/2006-IC(Manipur) (CSC) Dt. 30/11/2015	Rs 15,885,093	Invoice bill of Consultant (CSC)	Rs 14,788,795	Rs 1,096,298		Rs 15,885,093
7	F.No.2/27/2006-IC(Manipur) (CW) Dt. 30/11/2015	Rs 75,464,779	Running Account bill of Civil Contractor-IPC-06	Rs 62,781,343	Rs 270,288	Rs 10,532,368	Rs 1,880,780
8	F.No.2/27/2006-IC(Manipur) (CW) Dt. 29/12/2015	Rs 31,877,339	Running Account bill of Civil Contractor-IPC-07	Rs 28,730,979	Rs 113,006	Rs 2,573,755	Rs 459,599
9	F.No.2/27/2006-IC(Manipur) (CW) Dt. 10/02/2016	Rs 35,079,939	Running Account bill of Civil Contractor-IPC-08	Rs 32,279,927	Rs 125,228	Rs 2,269,514	Rs 405,270
	Total Released	Rs 253,762,755				Total Payment	Rs 253,762,755


 Project Director
 EAP, PWD, Manipur
 Project Director
 Externally Aided Projects
 PWD, Manipur

Office of the Project Director, EAP, PWD, Manipur

Statement of Expenditure in respect of NESRIP Project under ADB funding for the year 2015-16

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
	Major Head 5054 DC.O. on Roads & Bridges (CPS)				
	Sub-Major 04 District & Other Roads				
2015-16	Minor Head 01 North Eastern State Road Investment Programme (EAP)	Rs2,770,100,000	120.00 Crore	Rs253,762,755	
	Detailed Head 00				
	Object 53 Major Works				


 Project Director
 EAP, PWD, Manipur
 Project Director
 Externally Aided Projects
 PWD, Manipur

ANNEXURE-A

Name of Project :- North Eastern State Road Investment Program Tranche-2 : Manipur Sub Project
Detail of releases by Ministry of DONER for Manipur Sub Project MN06 for the Financial Year 2015-16

Sl.No.	Letter no & date of Released by MDoNER	Amount Released		Details of release by State Government		Fund Authorization No and date	Amount	E/S No and date	Amount	Remarks
		Letter no & date	Amount	Letter no & date	Amount					
1	F.No.2/27/2006-IC(Manipur) (CW) Dt. 23/03/2015	Rs 37,314,320		No.48/19/2013-W Dt. 27/07/2015	Rs 70,832,000	No.2/1/2015-FB(8)PT-I Dt. 02-05-2015	Rs 79,026,442	No.52/30/2014-W Dt.25-06-2015	Rs 70,831,710	
2	F.No.2/27/2006-IC(Manipur) (CW) Dt. 30/03/2015	Rs 33,517,390								
3	F.No.2/27/2006-IC(Manipur) (CSC) Dt. 23/03/2015	Rs 8,194,732		No.48/32/2014-W Dt. 19/12/2015	Rs 8,194,442			No.52/30/2014-W Dt.17-11-2015	Rs 8,194,732	
4	F.No.2/27/2006-IC(Manipur) (CSC) Dt. 26/08/2015	Rs 8,250,130		No.48/15/2014-W Dt. 19/12/2015	Rs 8,250,130	No.2/1/2015-FB(8)PT-I Dt. 26-09-2015	Rs 8,250,130	No.52/29/2014-W Dt.02-12-2015	Rs 8,250,130	
5	F.No.2/27/2006-IC(Manipur) (CW) Dt. 06/05/2015	Rs 8,179,033		No.48/19/2013-W Dt. 16/10/2015	Rs 8,179,033	No.2/1/2015-FB(8)PT-I Dt. 16-06-2015	Rs 8,179,033	No.52/10/2015-W(ADB) Dt.24-07-2015	Rs 8,179,033	
6	F.No.2/27/2006-IC(Manipur) (CSC) Dt. 30/11/2015	Rs 15,885,093		No.52/30/2014-W Dt. 08/02/2016	Rs 91,349,872	No.2/1/2015-FB(8)PT-I Dt. 19-12-2015	Rs 91,349,872	No.52/30/2014-W Dt.01-02-2016	Rs 91,349,872	
7	F.No.2/27/2006-IC(Manipur) (CW) Dt. 30/11/2015	Rs 75,464,779								
8	F.No.2/27/2006-IC(Manipur) (CW) Dt. 29/12/2015	Rs 31,877,339		No.52/29/2014-W Dt.09/03/2016	Rs 31,877,339	No.2/1/2015-FB(8)PT-I Dt. 08-01-2016	Rs 31,877,339	No.52/29/2014-W Dt.17-01-2016	Rs 31,877,339	
9	F.No.2/27/2006-IC(Manipur) (CW) Dt. 10/02/2016	Rs 35,079,939		No.52/66/2015-W(ADB) Dt.27/03/2016	Rs 35,079,939	No.2/1/2015-FB(8)PT-I Dt. 17-03-2016	Rs 35,079,939	No.52/66/2015-W(ADB) Dt.26-03-2016	Rs 35,079,939	
Total Released till 03/2016		Rs 253,762,755			Rs 253,762,755		Rs 253,762,755		Rs 253,762,755	


 Project Director
 EAP, PWD, Manipur
 Project Director
 Externally Aided Projects
 PWD, Manipur

RECONCILIATION STATEMENT FOR FORTH QUARTER ENDING 31-03-2016

Office :- Project Director, NESRIP, PWD, Manipur

Sl. No.	Head of Account	January 2016			February 2016			March 2016			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-	NIL									
2	0045-00-112-0000-	NIL									
3	0075-00-800-0000-	NIL									
4	8658-00-112-0000-	NIL									
5	8782-00-102-0211-	NIL									
6	8443-00-108-0000-	NIL									
7	0028-00-107-0000-	NIL									
8	0059-80-800-0000-	NIL									
	GRAND TOTAL	Rs -	Rs -		Rs 91,349,872	Rs 91,349,872	Rs 91,349,872	Rs 76,029,154	Rs 76,029,154	Rs 76,029,154	
	Payments										
1	5054-04-337-0001-	NIL									
2	5054-04-337-0001-	NIL									
3	5054-04-337-0002-	NIL									
4	8443-00-108-0000-	NIL									
5	8782-00-102-0001-	NIL									
	GRAND TOTAL	Rs -	Rs -		Rs 91,349,872	Rs 91,349,872	Rs 91,349,872	Rs 76,029,154	Rs 76,029,154	Rs 76,029,154	

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

Sr. Accountant
Work Compilation Section

Asst. Account Officer
Work Compilation Section


Sr. Account Officer (General Secy)
Work Compilation Section
Office of the Accountant General (A&E)
Manipur, Imphal


RECONCILIATION STATEMENT FOR THIRD QUARTER ENDING 31-12-2015


Office :- Project Director, NESRIP, PWD, Manipur

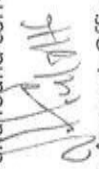
Sl. No.	Head of Account	October 2015			November 2015			December 2015			Remarks
		Dept. Fig.	AG's Fig.	Diff.	Dept. Fig.	AG's Fig.	Diff.	Dept. Fig.	AG's Fig.	Diff.	
1	2	3	4	5	6	7	8	9	10	11	12
Receipts											
1	0040-00-102-0000-000-000	Rs 44,932	Rs 44,932	page 3	NIL						
2	0045-00-112-0000-000-000	44,923	44,923		NIL						
3	0075-00-800-0000-000-000	Rs 94,258	Rs 94,258	page 9	NIL						
4	8658-00-112-0000-000-000	Rs 24,788	Rs 24,788	page 12	NIL						
5	8782-00-102-0211-000-000	Rs 8,936,307	Rs 8,936,307	page 17	NIL			Rs 19,444,572	Rs 19,444,572	page 50	
6	8443-00-108-0000-000-000				NIL						
7	0028-00-107-0000-000-000				NIL						
8	0059-80-800-0000-000-000				NIL						
	GRAND TOTAL	Rs 9,100,276	Rs 9,100,276					Rs 19,444,572	Rs 19,444,572		
Payments											
1	5054-04-337-0001-000-53	Rs 8,179,033	Rs 8,179,033	page 9	NIL			Rs 16,444,572	Rs 16,444,572	page 39	CPS
2	5054-04-337-0001-000-53				NIL			Rs 3,000,000	Rs 3,000,000	page 39	S/Plan
3	5054-04-337-0002-000-53				NIL						
	8443-00-108-0000-000-000	Rs 896,455	Rs 896,455	page 10	NIL						
4	8782-00-102-0001-000-000	Rs 24,788	Rs 24,788	page 14	NIL						
	GRAND TOTAL	Rs 9,100,276	Rs 9,100,276					Rs 19,444,572	Rs 19,444,572		


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

 Sr. Accountant
 Work Compilation Section

 Asst. Account Officer
 Work Compilation Section

 Sr. Account Officer
 Work Compilation Section

 Office of the Accountant General (AS&C)
 Manipur, Imphal

RECONCILIATION STATEMENT FOR SECOND QUARTER ENDING 30-09-2015

Office :- Project Director, NESRIP, PWD, Manipur

Sl. No.	Head of Account	July 2015			August 2015			September 2015			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	Rs 70,832,000	Rs 70,832,000	page 12	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 70,832,000	Rs 70,832,000		Rs -	Rs -					
Payments											
1	5054-04-337-0001-000-53	Rs 70,832,000	Rs 70,832,000	page 10	NIL	NIL		NIL	NIL		
2	5054-04-337-0002-000-53				NIL	NIL		NIL	NIL		
3	8782-00-102-0001-000-000				NIL	NIL		NIL	NIL		
GRAND TOTAL		Rs 70,832,000	Rs 70,832,000		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

Sr. Accountant
Work Compilation Section

Asst. Account Officer
Work Compilation Section

Sr. Account Officer
Work Compilation Section
Senior Accounts Officer (W.C.)
महानिर्वाहक (ले.व.ह.) का कार्यालय
Office of the Accountant General (A.G.)
मणिपुर, इन्फो
Manipur, India

RECONCILIATION STATEMENT FOR FIRST QUARTER ENDING 30-06-2015

Office :- Project Director, NESRIP, PWD, Manipur

Sl. No.	Head of Account	April 2015			May 2015			June 2015			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											
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											

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

Sr. Accountant
Work Compilation Section

Asst. Account Officer
Work Compilation Section

Sr. Account Officer
Work Compilation Section
Senior Accounts Officer (W.C.)
महालेखाकार (ले.च.र.) का कार्यालय
Office of the Accounts General (A.G.E.)
मोरपुर, 781 001
Manipur, India