

**Appendix-2.1**  
**(Reference to paragraph 2.2; page 43)**  
**Statement showing the excess drawal of pay and allowances by way of double drawal/inflating the net totals**

Sl. No.	Name of the Establishment	Name of the Treasury	No. of employees	No of bills	Total drawal against the bills (₹) (Col-4)	Admissible amount against the bills (₹) (Col-4)	Inflated amount (₹)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Child Development Officer (CDPO), Ongpangkong	Mokokchung	70-77	2	329470	0	329470	Anganwadi Workers honorarium drawn twice
2	CDPO, Chozuba	Phek	49	1	282000	0	282000	Anganwadi Workers honorarium drawn twice
3	CDPO, Chare	Tuensang	14	1	78347	62659	15688	Anganwadi Workers honorarium drawn twice
4	Deputy Inspector of School, Mon	Mon	27	2	267200	184000	83200	Additional Dearness Allowance arrears drawn twice
5	Head Master Govt. High School, Atoizu	Zunheboto	5	5	512689	403341	109348	Pay and allowances drawn twice
	<b>TOTAL (A)</b>			<b>11</b>	<b>1469706</b>	<b>650000</b>	<b>819706</b>	
6	Addl Deputy Commissioner, Shamatore	Tuensang	8-16	8	472298	451128	21170	Totals inflated
7	Addl Deputy Commissioner, Tobu, MON	Mon	8	1	73430	66552	6878	Totals inflated
8	Addl Deputy Commissioner, Aboi, MON	Tue	13	1	168774	130558	38216	Totals inflated
9	Deputy Commissioner, Longleng	Tuensang	17-22	50	7090381	6817559	27822	Totals inflated
10	Sub Divisional Officer (C) Chozuba, Phek	Phek	5-12	6	515416	465410	50006	Totals inflated
11	Deputy Commissioner (J) Dimapur	Dimapur	1	1	38230	12730	25500	Totals inflated
12	CDPO, Kuhuaboto	Dimapur	43-65	11	586766	521935	64831	Totals inflated
13	CDPO, Nuiland	Dimapur	25	1	77415	74415	3000	Totals inflated
14	CDPO, Chessore	Tuensang	6	2	99464	77464	22000	Totals inflated
15	Commandant 10th NAP (IR) Chumukedima	Dimapur	811	2	8792445	8692105	100340	Totals inflated
16	Commandant 10th NAP (IR) Chumukedima	Dimapur	15-131	6	14310921	13961197	349724	Totals inflated
17	General Manager, DIC Kohima	Kohima	19	3	496546	472081	24465	Totals inflated
18	General Manager, DIC Chozuba	Phek	8	3	171898	141898	30000	Totals inflated
19	General Manager, DIC Wokha	Wokha	9	6	469003	427003	42000	Totals inflated

Sl. No.	Name of the Establishment	Name of the Treasury	No. of employees	No of bills	Total drawal against the bills (₹) (Col-4)	Admissible amount against the bills (₹) (Col-4)	Inflated amount (₹) (8)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
20	Dist Soil Conservation Officer, Mokokchung	Mokokchung	26	9	1274829	1181189	93640	Totals inflated
21	Head Master ,Govt. High School, Pughoboto	Kohima	13	3	323098	315566	7532	Totals inflated
22	Sub Divisional Agriculture Officer, Longleng	Tuensang	17	2	393816	375110	18706	Totals inflated
23	Sub Divisional Agriculture Officer, Niuland	Dimapur	6-10	10	803938	702053	101885	Totals inflated
24	District Horticulture Officer, Zunheboto	Zunheboto	10-17	2	248562	224490	24072	Totals inflated
25	Asst Commissioner Of Taxes, Dimapur	Dimapur	10	12	953003	911503	41500	Totals inflated
<b>TOTAL (B)</b>					<b>37360233</b>	<b>36021946</b>	<b>1338287</b>	
<b>GRAND TOTAL (A+B)</b>					<b>38829939</b>	<b>36671946</b>	<b>2157993</b>	

**Appendix-2.2**  
**(Reference to paragraph 2.3; page 44)**  
**Statement showing the details of excess drawal of Pay and Allowance (Vr. No. 22 of 2<sup>nd</sup> April 2009)**  
**(in ₹)**

Sl. No.	Name of the employees	Actual basic Pay to be drawn during the period	Basic Pay drawn in the Bill	Total amount drawn during March 2007 to February 2008	Actual admissible amount			Total Excess amount drawn (Col.5-6-7-8)
					Amount admissible for March-June 2007	Amount admissible for July-December 2007	Amount admissible for January-February 2008	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	H Ngaipang, PT, GPS, Orangkong	1400	4900	151056	29380	45414	15586	60676
2	Paukup, PT, GPS, Orangkong	1340	4900	151056	28138	43493	14927	64498
3	Eshau, PT, GPS, Block	1460	4900	151056	30622	47334	16245	56855
4	L. Meilung, PT, GPS, Tamlu	1460	4900	151056	30622	47335	16245	56855
5.	W Manla, SWP, GMS, Yotan	1340	2900	94320	28138	43494	14927	7761
6.	N Shajang, PT, GPS, Yongyah C	1580	4800	148080	33106	51176	17564	46234
7.	H Yenmei, PT, GPS, Tangha A	1785	4900	151056	37350	57738	19817	36151
8.	M Achong., PT, GPS, Shetap	1640	4700	145104	34348	53096	18224	39436
9.	M Pongnyei, PT, GPS, Yongshhei B	1480	4900	151056	31036	47975	16465	55580
10.	H Inato, PT, GPS, Bhumnyu	1250	4800	148080	26275	40613	13938	67254
11.	A Bonshi, PT, GPS, Block LLG	1250	4900	151056	26275	40613	13938	70230
12.	Nganshi, GT, GHS, B/Namsang	1560	5600	171840	32692	50536	17344	71268
13.	Imtukala, AT, GHS, B/Namsang	1610	4900	151056	33727	52136	17894	47299
14.	H. Metche, SWP, GHS, B Namsang	980	2990	94320	20686	31970	10970	30694
15.	N Tau-Iy, PT, GMS, Yotan	1785	4600	142140	37350	57738	19817	27235

Sl. No.	Name of the employees	Actual basic Pay to be drawn during the period	Basic Pay drawn in the Bill	Total amount drawn during March 2007 to February 2008	Actual admissible amount				Total Excess amount drawn (Col.5-6-7-8)
					Amount admissible for March-June 2007	Amount admissible for July-December 2007	Amount admissible for January-February 2008		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
16.	N Denmei, PT, GPS, Yongshei	1785	4800	148080	37350	57738	19817	33175	
17.	L. Chinggam, PT, GPS, Yongshei A	1785	4800	148080	37350	57738	19817	33175	
18.	Henlen, PT, GPS, Nyetchongching	1785	4800	148080	37350	57738	19817	33175	
19.	Chummyu, PT, GPS, Tamlu Village	1370	4500	145116	28759	44454	15256	56647	
<b>Total</b>									<b>894198</b>

**Appendix-2.3**  
**(Reference to paragraph 2.4; page 45)**  
**Statement showing the fraudulent drawal by way of inflating the figures in Pay Bills**

Sl. No.	Month & Year	Bill No. and TV No	Name of the Employee	Sl. No. in the pay bill	Inflated net pay drawn (₹)	Pay admissible (₹)	Inflated Amount (₹)	Inflated area
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Feb'09	4 of 18/5/09 379 of 25 May'09	Purkunuzuk	104	17436	15471	1965	DA
2	-do-	-do-	Molungnenbe	110	19527	14517	5010	DA
3	-do-	-do-	Intimongla	131	15655	14578	1077	DA
4	-do-	-do-	Supongmeren	139	18402	15174	3228	DA
5	Mar'09	14 of 18/5/09 377 of 25 May'09	Achangpong	67	16536	9297	7239	HRA
6	-do-	-do-	Talirenila	159	17321	16267	1054	DA
7	-do-	-do-	Purchilu	176	17440	14815	2625	DA
8	-do-	-do-	Longrillila	218	19203	15203	4000	DA
9	-do-	15 of 18/5/09 378 of 25 May'09	Imnaongshi	74	24182	13682	10500	DA
10	-do-	-do-	M. Jalumeren	85	24375	15375	9000	DA
11	-do-	-do-	Karimeto	99	23162	15017	8145	DA
12	-do-	-do-	Rongsentoshi	123	20547	14547	6000	DA
13	-do-	-do-	L.P. Yapang	143	18528	16563	1965	DA
14	-do-	-do-	Chubatamsu	150	20687	11187	9500	DA
15	-do-	19 of 18/05/09 370 of 25 May'09	Medemtsungba	4	15235	13983	1252	SCA
16	April'09	29 of 18/5/09 364 of 25 May'09	Insumeru	11	12322	9215	3107	DA
17	May'09	41 of 26/5/09 28 of 01 Jun'09	Orentemjo	9	9878	8438	1440	DA

18	-do-	34 of 26/5/09 27 of 01 Jun'09	Yangermongla	166	18476	8976	9500	DA
19	-do-	-do-	M.K. Johnson	177	36403	21403	15000	DA
20	-do-	-do-	Lanumeren	191	31333	16833	14500	DA
21	Aug'09	65 of 25/8/09 55 of 1 Sep'09	T.Yangersenla	37	13830	7742	6088	DA
22	-do-	-do-	Toshimenlu	43	24467	14044	10423	DA
23	-do-	-do-	Purmungsang	51	13690	12978	712	DA
24	-do-	71 of 25/8/09 56 of 1 Sep'09	K.Bedangtemsu	44	24709	12622	12087	DA
25	-do-	67 of 25/8/09 62 of 1 Sep'09	Bendangsangla	43	20994	15215	5779	DA
26	-do-	-do-	Lanutekala	132	18113	16518	1595	DA
27	-do-	-do-	Akangwati	133	15211	14579	632	DA
28	-do-	-do-	Temsusangla	137	16426	14836	1590	DA
29	-do-	66 of 25/8/09 63 of 1 Sep'09	Kalbir Aley	3	17402	15787	1615	Spl-Pay
30	-do-	-do-	Hoito	21	16956	15366	1590	Spl-Pay
31	-do-	-do-	Watimenla	44	16792	16540	252	DA
32	-do-	-do-	Bendangtoshi	61	17593	17403	190	Spl-Pay
33	-do-	-do-	Tiayanger	69	18405	16740	1665	DA
34	-do-	-do-	Rongsensowa	157	10908	9476	1432	Spl-Pay
35	Nov'09	102 of 25/11/09 226 of 04 Dec'09	Suchayangla	28	31034	13034	18000	DA
36	-do-	-do-	Lanusosang	38	36469	15469	21000	DA
37	-do-	-do-	Rongsenlemba	51	30075	14075	16000	DA
38	-do-	-do-	T.Medem	59	33168	13668	19500	DA
39	-do-	-do-	Tekapongba	61	16867	14966	1901	DA
40	-do-	-do-	Meyibenla	77	29801	12301	17500	DA
41	-do-	-do-	Inonenla	85	31351	13351	18000	DA
42	-do-	-do-	Lipoktemsu	90	16864	13064	3800	DA
43	-do-	-do-	Lanulemla	99	26387	11387	15000	DA
44	-do-	-do-	Ngangnenchuba	108	33936	14936	19000	DA

45	-do-	101 of 25/11/09 233 of 04 Dec '09	Temjenhaba	67	20797	17935	2862	Spl-pay
46	-do-	-do-	Imshitsula	69	35594	13986	21608	Spl-pay
47	-do-	-do-	Lanulemba	80	33580	13161	20419	DA
48	-do-	-do-	Zhekiho	96	36061	14653	21408	SCA
49	-do-	-do-	Longrikala	134	37888	17277	20611	DA
50	-do-	-do-	Tajen	146	24430	8790	15640	SCA
51	-do-	103 of 25/11/09 229 of 04 Dec '09	Tiakala	18	13935	11525	2410	HRA
52	Dec'09	116 of 28/12/09 84 of 08 Jan '10	Bedangsashi	78	44587	23570	21017	Spl-Pay
53	-do-	-do-	Pangutobu	97	21487	18927	2560	SCA
54	-do-	-do-	Benjongsangla	100	35640	15126	20514	SCA
55	-do-	-do-	Meduntsungba	121	37244	15827	21417	Spl-Pay
56	-do-	117 of 28/12/09 83 of 08 Jan '10	Bendangmeren	32	39611	20111	19500	DA
57	-do-	-do-	B.P.Meren	58	33160	17160	16000	DA
58	-do-	-do-	Atenjenba	83	37808	16808	21000	DA
59	-do-	-do-	Imlikumba	103	31356	16356	15000	DA
60	-do-	-do-	Sakutemju	123	29490	12990	16500	DA
61	-do-	119 of 28/12/09 87 of 08 Jan '10	Alangtula	26	12000	8180	3820	DA
62	-do-	-do-	N.Tenyen	53	12804	10804	2000	SCA
63	Jan '10	127 of 28/01/10 234 of 15 Mar '10	Rongsennangba	79	39203	17729	21474	SCA
64	-do-	-do-	Imkongyala	89	38030	15760	22270	DA
65	-do-	-do-	Zhekiho	96	36444	15494	20950	DA
66	-do-	-do-	Chubalemia	111	33338	13356	19982	DA
67	-do-	-do-	Moasnep	124	38201	18901	19300	SCA
68	-do-	-do-	Imsubenla	132	32166	11216	20950	DA
69	-do-	-do-	Imlikumla	140	31747	13090	18657	DA
70	-do-	-do-	Kimitho	153	31454	8467	22987	SCA
71	-do-	128 of 28/01/10 233 of 15 Mar '10	Sentinaro	35	32056	12556	19500	DA

72	-do-	-do-	Tiniwati	53	27288	12288	15000	DA
73	-do-	-do-	Yangermongla	98	30813	10313	20500	DA
74	-do-	-do-	Nganenchuba	108	36592	16092	20500	DA
75	-do-	-do-	Sakutemju	123	33990	12990	21000	DA
76	-do-	-do-	Tarepomongla	132	34825	15325	19500	DA
77	-do-	-do-	Bendangmongla	144	35592	14092	21500	DA
78	-do-	-do-	Sentissashi	155	31142	9142	22000	DA
79	Feb'10	135 of 26/02/10 306 of 30 Mar'10	J.N.Kalita	75	45119	23619	21500	DA
80	-do-	-do-	Pumukshi	84	36110	15597	20513	DA
81	-do-	-do-	Yangermongla	98	35453	10313	25140	DA
82	-do-	-do-	Nganenchuba	108	42372	16092	26280	DA
83	-do-	-do-	Lanumeren	121	38968	19448	19520	DA
84	-do-	-do-	Bendanglemla	131	39261	16661	22600	DA
85	-do-	-do-	Imkongmeren	148	31448	10948	20500	DA
86	-do-	134 of 26/2/10 305 of 30 Mar'10	Pukhato	17	38038	16258	21780	SCA
87	-do-	-do-	Limantungang	27	37590	18432	19158	SCA
88	-do-	-do-	Insemongla	53	34841	14224	20617	Sp-pay
89	-do-	-do-	Tsukjeyala	87	38679	18062	20617	Sp-pay
90	-do-	-do-	Pangutobu	97	41677	18927	22750	Sp-Pay
91	-do-	-do-	Imtonen	123	40048	17298	22750	SCA
92	-do-	-do-	Limolum	146	42920	23620	19300	Sp-pay
<b>Grand Total</b>					<b>2550973</b>	<b>1346134</b>	<b>1204839</b>	



**Appendix 2.4**  
**(Reference to paragraph 2.5; page 46)**  
**Statement showing the details of fraudulent drawal of pay and allowances**  
**(in ₹)**

Sl. No.	Month	Bill No/date	TV No. & date	Gross amount drawn	Actual Gross amount to be drawn	Excess drawn
1	April	18 of 30/4/10	8 of 4/5/10	298062	182924	115138
2	April	12 of 30/4/10	2 of Nil	292067	176934	115133
3	May	33 of 31/5/10	10 of Nil	259227	201658	57569
4	May	35 of 31/5/10	12 of Nil	240765	183197	57568
5	May	40 of 31/5/10	17 of NIL	250551	193042	57509
6	May	42 of 31/5/10	19 of Nil	234522	176953	57569
7	June	54 of 30/6/10	6 of Nil	240765	183196	57569
8	June	52 of 30/6/10	5 of Nil	250551	193042	57509
9	June	46 of 30/6/10	2 of nil	234522	176853	57669
10	June	57 of 30/6/10	7 of Nil	259227	201658	57569
11	July	71 of 30/7/10	11 of Nil	250551	193042	57509
12	July	70 of 30/7/10	10 of Nil	234522	176853	57669
13	July	66 of 30/7/10	6 of nil	240765	183196	57569
14	July	65 of 30/7/10	5 of nil	259227	201658	57569
15	August	95 of 30/8/10	13 of nil	163815	144693	19122
16	August	89 of 30/8/10	7 of nil	255085	178294	76791
17	August	87 of 30/8/10	5 of nil	270699	193901	76798
18	August	83 of 30/8/10	1 of 7/9/10	259653	201984	57669
<b>Total</b>				<b>4494576</b>	<b>3343078</b>	<b>1151498</b>

**Appendix 2.5**  
**(Reference to paragraph 2.6; page 47)**  
**Statement showing Drawal of R/A by Commissioner Nagaland and Dy. Commandant Village Guard, Kiphire, in respect of VGs in Kiphire for the month of February 2010**

Name of village	Total no. of VGs for whom pay was drawn during 02/10	R/A of VG Kiphire drawn by Commissioner Nagaland			R/A drawn by Commandant Village Guard Kiphire				
		Total no. of VGs for which R/A drawn by Commissioner Nagaland	Period	No. of days	Amount @ ₹25 person per day	No. of persons for which RA drawn by Dy. Comdt. VG Kiphire	Period	No. of days	Amount @ ₹25 person per day
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Yangzidong 'A' village	30	30	02/02/10 to 21/02/10	20	15000	30	01/02/2010 to 28/02/2010	28	21000
Yangzidong 'B' village	20	20	02/02/10 to 21/02/10	20	10000	20	01/02/2010 to 28/02/2010	28	14000
New Monger	30	30	02/02/10 to 21/02/10	20	15000	30	01/02/2010 to 28/02/2010	28	21000
Old Monger	30	30	02/02/10 to 21/02/10	20	15000	30	01/02/2010 to 28/02/2010	28	21000
Tangthur	35	35	02/02/10 to 21/02/10	20	17500	35	01/02/2010 to 28/02/2010	28	24500
Yimphere	35	35	02/02/10 to 21/02/10	20	17500	35	01/02/2010 to 28/02/2010	28	24500
Thsinger	30	30	02/02/10 to 21/02/10	20	15000	30	01/02/2010 to 28/02/2010	28	21000
Shothumi 'A'	20	20	02/02/10 to 21/02/10	20	10000	20	01/02/2010 to 28/02/2010	28	14000
Shothumi 'B'	20	20	02/02/10 to 21/02/10	20	10000	20	01/02/2010 to 28/02/2010	28	14000
Lukhami	20	20	02/02/10 to 21/02/10	20	10000	20	01/02/2010 to 28/02/2010	28	14000
Phesami	30	30	02/02/10 to 21/02/10	20	15000	30	01/02/2010 to 28/02/2010	28	21000
Seyochung	50	50	02/02/10 to 21/02/10	20	25000	50	01/02/2010 to 28/02/2010	28	35000
Chomi	49	44	03/02/10 to 25/02/10	23	25300	44	01/02/2010 to 28/02/10	28	30800
Zimkiur	48	44	03/02/10 to 25/02/10	23	25300	45	01/02/2010 to 28/02/10	28	31500

Name of village (1)	Total no. of VGs for whom pay was drawn during 02/10 (2)	R/A of VG Kiphire drawn by Commissioner Nagaland			R/A drawn by Commandant Village Guard Kiphire				
		Total no. of VGs for which R/A drawn by Commissioner Nagaland (3)	Period (4)	No. of days (5)	Amount @ ₹25 person per day (6)	No. of persons for which RA drawn by Dy. Comdt. VG Kiphire (7)	Period (8)	No. of days (9)	Amount @ ₹ 25 person per day (10)
Pungro	35	30	03/02/10 to 25/02/10	23	17250	30	01/02/2010 to 28/02/10	28	21000
Vongti	20	20	03/02/10 to 25/02/10	23	11500	20	01/02/2010 to 28/02/10	28	14000
Luthur	24	22	03/02/10 to 25/02/10	23	12650	22	01/02/2010 to 28/02/10	28	15400
Solomi	50	50	03/02/10 to 25/02/10	23	28750	50	01/02/2010 to 28/02/10	28	35000
Zanger	42	42	03/02/10 to 25/02/10	23	24150	42	01/02/2010 to 28/02/10	28	29400
Fakim	28	28	03/02/10 to 25/02/10	23	16100	28	01/02/2010 to 28/02/10	28	19600
Thanamir	41	41	03/02/10 to 25/02/10	23	23575	41	01/02/2010 to 28/02/10	28	28700
Penkim	30	30	03/02/10 to 25/02/10	23	17250	30	01/02/2010 to 28/02/10	28	21000
Moya	50	50	03/02/10 to 25/02/10	23	28750	50	01/02/2010 to 28/02/10	28	35000
Tikhevong	20	20	03/02/10 to 25/02/10	23	11500	20	01/02/2010 to 28/02/10	28	14000
Iponger	25	25	03/02/10 to 25/02/10	23	14375	25	01/02/2010 to 28/02/10	28	17500
Longkhimong	24	24	03/02/10 to 25/02/10	23	13800	24	01/02/2010 to 28/02/10	28	16800
Khongjiri	20	20	03/02/10 to 25/02/10	23	11500	20	01/02/2010 to 28/02/10	28	14000
Mimi	35	35	03/02/10 to 25/02/10	23	20125	35	01/02/2010 to 28/02/10	28	24500
Lofukhong	20	20	03/02/10 to 25/02/10	23	11500	20	01/02/2010 to 28/02/10	28	14000
Khongka	20	20	03/02/10 to 25/02/10	23	11500	20	01/02/2010 to 28/02/10	28	14000
Sangtsunger	20	20	03/02/10 to 25/02/10	23	11500	20	01/02/2010 to 28/02/10	28	14000
Amahator	35	35	03/02/10 to 22/02/10	20	17500	35	01/02/2010 to 28/02/10	28	24500

Name of village (1)	Total no. of VGs for whom pay was drawn during 02/10 (2)	R/A of VG: Kiphire drawn by Commissioner Nagaland			R/A drawn by Commandant Village Guard Kiphire				
		Total no. of VGs for which R/A drawn by Commissioner Nagaland (3)	Period (4)	No. of days (5)	Amount @ ₹25 person per day (6)	No. of persons for which R/A drawn by Dy. Comdt. VG Kiphire (7)	Period (8)	No. of days (9)	Amount @ ₹25 person per day (10)
Changchor	30	30	03/02/10 to 22/02/10	20	15000	30	01/02/2010 to 28/02/10	28	21000
Kisetong	35	35	03/02/10 to 22/02/10	20	17500	35	01/02/2010 to 28/02/10	28	24500
Huronger	30	30	03/02/10 to 22/02/10	20	15000	30	01/02/2010 to 28/02/10	28	21000
Purror	30	30	03/02/10 to 22/02/10	20	15000	30	01/02/2010 to 28/02/10	28	21000
Old Resethsi	30	30	03/02/10 to 22/02/10	20	15000	30	01/02/2010 to 28/02/10	28	21000
New resethsi	25	25	03/02/10 to 22/02/10	20	12500	25	01/02/2010 to 28/02/10	28	17500
Hutanger	25	25	03/02/10 to 22/02/10	20	12500	25	01/02/2010 to 28/02/10	28	17500
Kior	24	25	03/02/10 to 22/02/10	20	12500	25	01/02/2010 to 28/02/10	28	17500
Insukir	30	30	03/02/10 to 22/02/10	20	15000	30	01/02/2010 to 28/02/10	28	21000
Kiphire	35	35	01/02/10 to 20/02/10	20	17500	35	01/02/2010 to 28/02/2010	28	24500
Langkok	25	25	01/02/10 to 20/02/10	20	12500	25	01/02/2010 to 28/02/2010	28	17500
Singrep	50	50	01/02/10 to 20/02/10	20	25000	50	01/02/2010 to 28/02/2010	28	35000
Phelonger	44	44	01/02/10 to 20/02/10	20	22000	44	01/02/2010 to 28/02/2010	28	30800
Anadanger	35	35	01/02/10 to 20/02/10	20	17500	35	01/02/2010 to 28/02/2010	28	24500
Longthonger	25	25	01/02/10 to 20/02/10	20	12500	25	01/02/2010 to 28/02/2010	28	17500
Natsami	20	20	02/02/10 to 21/02/10	20	10000	20	02/02/2010 to 28/02/2010	27	13500
Shishini	20	20	02/02/10 to 21/02/10	20	10000	20	02/02/2010 to 28/02/2010	27	13500
Thazuvi	20	20	02/02/10 to 21/02/10	20	10000	20	02/02/2010 to 28/02/2010	27	13500

Name of village	Total no. of VGs for whom pay was drawn during 02/10	R/A of VG Kiphire drawn by Commissioner Nagaland			R/A drawn by Commandant Village Guard Kiphire				
		Total no. of VGs for which R/A drawn by Commissioner Nagaland	Period	No. of days	Amount @ ₹25 person per day	No. of persons for which R/A drawn by Dy. Comdt. VG Kiphire	Period	No. of days	Amount @ ₹25 person per day
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Langsanger	20	20	02/02/10 to 21/02/10	20	10000	20	02/02/2010 to 28/02/2010	27	13500
Sitimi	30	30	02/02/10 to 21/02/10	20	15000	30	02/02/2010 to 28/02/2010	27	20250
Yangsekyu	20	20	02/02/10 to 21/02/10	20	10000	20	02/02/2010 to 28/02/2010	27	13500
Nitoi	20	20	02/02/10 to 21/02/10	20	10000	20	02/02/2010 to 28/02/2010	27	13500
Honito	20	20	02/02/10 to 21/02/10	20	10000	20	02/02/2010 to 28/02/2010	27	13500
Ngoromi	20	20	03/02/10 to 22/02/10	20	10000	20	01/02/2010 to 28/02/2010	28	14000
Thethese	25	25	03/02/10 to 22/02/10	20	12500	25	01/02/2010 to 28/02/2010	28	17500
Thetheyo	20	20	03/02/10 to 22/02/10	20	10000	20	01/02/2010 to 28/02/2010	28	14000
Pongren	20	20	03/02/10 to 22/02/10	20	10000	20	01/02/2010 to 28/02/2010	28	14000
Sangphure	30	30	03/02/10 to 22/02/10	20	15000	30	01/02/2010 to 28/02/2010	28	21000
Longmatra	30	30	03/02/10 to 22/02/10	20	15000	30	01/02/2010 to 28/02/2010	28	21000
New Jongmatra	20	20	03/02/10 to 22/02/10	20	10000	20	01/02/2010 to 28/02/2010	28	14000
Mothonger	25	25	02/02/10 to 21/02/10	20	12500	25	02/02/2010 to 28/02/2010	27	16875
Chikiponger	20	20	02/02/10 to 21/02/10	20	10000	20	02/02/2010 to 28/02/20	27	13500
Pukphure	30	30	02/02/10 to 21/02/10	20	15000	30	02/02/2010 to 28/02/20	27	20250
Sangkumti	35	35	02/02/10 to 21/02/10	20	17500	35	02/02/2010 to 28/02/20	27	23625
Longsunger	25	25	02/02/10 to 21/02/10	20	12500	25	02/02/2010 to 28/02/20	27	16875
<b>Total</b>	<b>1929</b>	<b>1914</b>			<b>1000875</b>	<b>1915</b>			<b>1332875</b>

**Appendix 3.1**  
**(Reference to paragraph 3.1.5; page 61)**  
**Statement showing Estimated Cost as per DPR and actual upto date expenditure of projects selected for detailed analysis and joint physical verification**

Sl. No.	Name of scheme (2)	Name of executing division (3)	Name of work (4)	Total sanctioned amount (₹ in crore) (5)	Estimated Cost for civil work (₹ in crore) (6)
1.	State Plan	Kohima (South)	Reconstruction of Old road from Naga Hospital to Pezielietisic (Tin Pati) Junction (3 km)-Phase I, II and III	15.18	NA
2.	NLCPR	Chiephobozou	Construction of T Beam Girder double lane bridge of IRC Class-A over river Dzu-u on Rusoma to Kijumetuma road.	5.44	5.44
3.	NLCPR	Chiephobozou	Construction of road from Rusoma to Kijumetuma (36 km)	21.84	21.84
4.	NLCPR	Chiephobozou	Construction and improvement of road from Touphema to Kasha (8.5 km)	5.87	5.75
5.	NLCPR	Peren	Upgradation of Dimapur-Khopanala-Jalukie-Peren road from ODR to MDR (52.4 km)	36.73	NA
6.	NLCPR	Dimapur	Upgradation of Dimapur-Nuiland Road from ODR to MDR (28 km)	29.41	29.41
7.	NLCPR	Longleng	Construction of road from Tamu Administrative HQ to Shemnyuching (17 km)	11.43	11.43
8.	NLCPR	Mokokchung	Improvement/upgradation of road from Longkhum to Aliba via Mangmetong (3.5 km)	17.81	17.29
9.	NLCPR	Phek	Construction of road from Phek to Chozuba (44.36 km)	17.47	17.47
10.	NLCPR	Zunheboto & Phek	Construction and Upgradation of road from Old Phek to Satakha via Khuza (69.07 km)	29.17	28.32
11.	NLCPR	Zunheboto	Construction and improvement of road from Zhekiye to Hokiye via Satoi (Zhekiye to Ghokhuvi) 26 km	16.94	16.6
12.	NLCPR (PM's Package)	Tuensang	Improvement of roads in Tuensang District-Tuensang to Longleng (24 km)	5.23	5.23
13.	NLCPR	Tuensang	Construction of road from Noklak to Thonoknyu via Sanglao (14.54 km)	8.44	7.85
14.	NLCPR	Longleng	Construction of road from Tamu Administrative Headquarter to Shemnyuching (17 km)	11.43	11.43

Sl. No.	Name of scheme	Name of executing division	Name of work	Total sanctioned amount (₹ in crore)	Estimated Cost for civil work (₹ in crore)
(1)	(2)	(3)	(4)	(5)	(6)
15.	NEC	Dimapur & Peren	Construction and improvement of Medziphema-Jalukie-Athibung Road (58.67 km)	44.66	39.01
16.	NEC	Longleng	Construction and Upgradation of Longleng-Ladaigarh road (107.36 km)	51.53	45.44
17.	NEC	Wokha	Construction and improvement of Wokha-Merapani Road (60 km)	44.45	38.82
18.	SPA	Chiephobozou	Upgradation of road from Peducha NH 39 to NH 61 upto New Secretariat Complex (SPA)	NA	NA
19.	Urban Development	Mokokchung	Widening and improvement of road from Mokokchung town to Noksen town (30 km)	6.8	6.6
20.	CRF	Peren	Construction of Nkialwa-Nreng via Baupungchi (Ph-I Azoilong to Baupungchi) (10 Km)	3.4	3.28
21.	Urban Development	Tuensang	Construction of New approach road to Tuensang Town		
<b>Total</b>				<b>383.23</b>	<b>311.21</b>

**Appendix 3.2**  
**(Reference to paragraph 3.1.8.6; page70 )**  
**Statement showing major cases of non/short deduction of Sales Tax on Work Contract**

SI No.	Name of Division	Name of project	Name of contractor	Work contract tax to be realised	Work contract tax realised (₹ in crore)	Non/short realisation
1.	Peren	Upgradation and improvement of Medziphema-Jalukie-Athibung road	M/s M.S. Panesar & Sons	2.26	0.11	2.15
2.	Wokha	Upgradation and construction of Wokha-Merapani road	M/s M.S. Panesar and Sons	1.70	--	1.70
3.	Dimapur	Upgradation of Dimapur-Niuland Road (28 km)	M/s National Constructions	0.90	--	0.90
4.	Mokokchung	Improvement and upgradation of road from Longkhum to Aliba via Mangmetong	M/s M.B. Panesar & Sons	0.59	--	0.59
5.	Peren	Upgradation of Dimapur-Khopanallah-Jalukie-Peren road	M/s M.S. Panesar & Sons (Group C')	0.53	--	0.53
		Upgradation of Dimapur-Khopanallah-Jalukie-Peren road	Charlie Sekhose (Group 'D')	0.18	0.01	0.17
6.	Chiephobozou	Upgradation of road from Rusoma to Kijumetouma (36 Km)	M/s T. Tachu & Co.	0.78	0.47	0.31
7.	Phek	Construction and upgradation of road from Old Phek to Satakha via Khuza	M/s VASCON	0.31	0.07	0.24
			M/s Tectonisco	0.31	--	0.31
8.	Phek	Upgradation of road from Phek to Chozuba	M/s K.K. Chire & Co.	0.60	0.37	0.23
9.	Zunheboto	Construction and upgradation of road from Old Phek to Satakha via Khuza	M/s Built Tech	0.28	0.12	0.16
10.	Dimapur	Upgradation and improvement of Medziphema-Jalukie-Athibung road	M/s Pele Khezehie	0.26	0.10	0.16
11.	Longleng	Construction and upgradation of Longleng-Ladiagarh road	M/s N.R. Zeliang (Group 'A')	0.23	0.16	0.08
			M/s L. Pukhato Shohie (Group 'B')	0.36	0.21	0.14
			M/s Chabou & Co.	0.22	0.16	0.06
<b>Total:</b>						<b>7.73</b>



**Appendix 3.3**  
**(Reference to paragraph 3.1.9.2(i); page 75)**  
**Details of work done and payment made in respect of Wokha-Merapani Road--60 km**

Sl No.	Bill No. & date	Vr.No. & date/Cheque No. & date	MB No. & Page/ (Cash Book Page No.)	Upto date value of work done as per MB	Amount already paid	Deduction (FR, WCT & Bank charges)	Amount withheld	Amount to be paid	Amount paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	1st RA bill	12 dt nil/ 605450 dt nil	WKA/02, p/5	54321274	0	0	2678274	51643000	51643000
2	2nd RA bill	---/652832 dt 14.08.2007	WKA/02, p/11	106524558	51643000	0	3238558	51643000	51643000
3.	3rd RA bill	---/652838 dt 13.05.2008	WKA/02, p/28	134906113	103286000	0	420113	31200000	31200000
4.	4th RA bill	3 dt .../652836 dt 27.08.2008	WKA/02, p/54	175014972	134486000	0	28972	40500000	40500000
5.	5th RA bill	---/652837 dt 04.04.2009	WKA/02, p/66	196317490	174986000	0	10881490	10450000	10450000
6.	6th RA Bill	---/652840 dt 01.04.2010	WKA/02, p/84	239366862	185436000	0	45042862	8888000	8888000
7.	7th RA Bill	---/652841 dt 02.04.2010	WKA/02, p/96	240678095	194324000	0	7404095	38950000	38950000
8.	8th RA Bill	---/652844 dt 12.04.2011	WKA/02, p/119	263542978	233274000	0	21503978	8765000	8765000
9.	Extra Bill after escalation	---/652838 dt 26.06.2009	WKA/05, p/121	324153820	0	0	264153820	60000000	60000000
10.	Payment from withheld amount above	---/652839 dt 26.08.09	WKA/05, p/122	264153820	0	0	198753820	65400000	65400000
11.	1st RA bill (for portion under Wokha Division)	32 dt	WKA/18, p/41	12323900	0	0	2500900	9823000	9823000
12.	2nd RA bill (for portion under Wokha Division)	23.02.2007/NA 1 dt .../542504 dt 30.01.2008	WKA/18, p/61	22323228	9823000	0	5200228	7300000	7300000

Sl No.	Bill No. & date	Vr.No. & date/Cheque No. & date	MB No. & Page/ (Cash Book Page No.)	Upto date value of work done as per MB	Amount already paid(₹)	Deduction (FR, WCT & Bank charges) (₹)	Amount withheld (₹)	Amount to be paid (₹)	Amount paid (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
13.	Payment from withheld amount above	2 dt.../542505 dt 30.01.2008	WKA/18, p/62	5200228	0	0	2200228	3000000	3000000
14.	3rd RA bill (for portion under Wokha Division)	2 dt.../ 652836 dt 27.08.2008	WKA/18, p/193	56974452	20123000	0	351452	36500000	36500000
					Total payment made				424062000
					Total value of work done				693468256

**Appendix 3.4**  
**(Reference to paragraph 3.1.9.2(ii); page 75)**  
**Details of work done and payment made in respect of Tuensang Longleng road (0-14 km)**

Sl No.	Bill No. & date	Vr.No. & date/Cheque No. & date	MB No. & Page/ (Cash Book Page No.)	Date of measurement	Upto date value of work done as per MB	Amount already paid (₹)	Deduction (FR, WCT & SD) (₹)	Amount withheld (₹)	Amount to be paid (₹)	Amount paid (₹)	
1	1st RA bill	Vr.No.1 dt 10.10.06/NA	TSG/2888 P/73	20.07.2006 to 03.10.2006	5022890.08	0	552518	0	4470372	4470372	
2	2nd RA bill	Vr. No.2 dt 20.03.07/1058 P/140	TSG/2888 P/140	20.07.2006 to 23.03.2007	7015306	5022890	183366	379050	1430000	1430000	
3.	3rd RA bill	Vr. No.9 dt 10.2009/NA	TSG/2925 P/61	09/06 to 03/09	28131000	6636256	1182565	13692744	6619435	6619435	
4.	Payment of withheld amount in 3rd RA bill	Vr. No.12 dt 31.03.2010/NA	--do--	--do--	13692744	0	1318800	2702744	9671200	9671200	
5.	4th RA bill	Vr. No.19 dt 11.2010/NA	TSG/2925 P/87	10.04.2010	31000000	25428256	2171630	0	3400114	3400114	
6.	5th RA bill	Vr.No... dt 03.11/NA`	TSG/2925 P/106	12.2011	33709574	31000000	325923	60318	23233333	23233333	
							5734802			27914454	
							Total payment made				33649256
							Total value of work done				33709574
							Work tax to be deducted				1345970
							Work tax deducted				823870
							Short realisation				522100

**Appendix 3.5**  
(Reference to paragraph:3.1.9.3(i); page 76)  
**Statement showing deviation from items of works approved by Ministry of DoNER and actual work executed (as per MB) in the work**  
**“Upgradation of Road from Rusoma to Kijumetouma (36 km)”**

Sl. No.	Approved by Ministry of DoNER			Actual work executed (as per MB)			Difference	
	Item of work	Physical	Financial (₹ in lakh)	Physical	Financial (₹ in lakh)	Physical	Financial (₹ in lakh)	
1.	Clearing and grubbing of road land (In hectare)	51.45	17.65	15.13	5.19	-36.32	-12.46	
2.	Earth work in hill road (in Cum)	265318.38	442.04	411086.75	773.32	145768.37	331.28	
3.	Pucca side drain (in m)	36000	444.13	19335.05	473.93	-16664.95	29.80	
4.	WBM (Grading II and III) Cum	20250	417.08	14299.18	281.38	-5950.82	-135.70	
5.	Primer coat and tack coat (in Sqm)	270000	38.88	189299.50	27.26	-80700.50	-11.62	
6.	Surface dressing (PC & Seal Coat)	270000	255.15	189299.50	153.33	-80700.50	-101.82	
7.	Flume Pipe Culvert (in Nos)	92	231.09	475	51.77	383	-179.32	
8.	Protection work (Retaining wall and Breast wall)	1906	334.09	0	0	-1906	-334.09	
9.	Retro Reflectorised Traffic Sign (in Nos.)	36 & 112	3.73	25 & 50	3.23	73	-0.50	
10.	Remuneration for STA		0.66		0	0	-0.66	
	<b>Extra work executed</b>							
1.	Unlined surface drain of average cross section area 0.40 m2 etc. (in Sqm)	0	0	6830	3.42	6830	3.42	
2.	Unlined surface drain of average cross section area 0.40 m2 (in ordinary rock)(in Sqm)	0	0	9580	9.68	9580	9.68	
3.	Providing filling behind the wall with granular materials including compacting etc (Cum)	0	0	6563.94	85.46	6563.94	85.46	
4.	Construction of Granular sub base (GSB) by close graded materials, spreading in uniform thickness and rolling with Grade I metal (by mix in place) (Cum)	0	0	5862	92.03	5862	92.03	
	<b>Total</b>		<b>2184.50</b>		<b>1960.01</b>		<b>-224.49</b>	

## Appendix 3.6

(Reference to paragraph 3.1.9.3(ii); page 77)  
**Statement showing deviation from DPR, sanction and actual (as per MB) in construction of Bridge on Rusoma-Kijumetuma road**

No.	Short description of probable item	As per DPR/Approved items of work by Ministry				Actual (MB)				Difference	
		Quantity	Unit	Rate (₹)	Amount (₹)	Quantity	Rate (₹)	Amount (₹)	Quantity	Amount (₹)	
1.	Earth work in excavation of foundation trenches and protection works etc	2958.56	Cum	169.56	501653.43	2147.94	169.56	364204.71	-810.62	-137448.73	
2.	Earth work in filling in foundation trenches and protection works etc	14521.60	Cum	54.83	796219.33	8647.00	54.83	474115.01	-5874.60	-322104.32	
3.	Sand filling at the back of abutment with earth free local sand	1879	Cum	1304.00	2450216	431.27	1304.00	562376.08	-1447.73	-1887839.92	
4.	Cement concrete in foundation with nominal mix (1:3:6)	216.12	Cum	5556.00	1200762.72	343.87	5556.00	1910541.72	127.75	709779	
5.	M-25 Grade controlled cement in rail posts, road kerbs, deck slab, approach slabs etc	1075.91	Cum	7852.00	8448045.32	780.54	7852.00	6128800.08	-295.37	-2319245.24	
6.	Providing side shuttering with necessary etc	2400.15	Sqm	1135.65	2725730.35	1612.85	1135.65	1831633.10	-787.30	-894097.25	
7.	Providing bottom shuttering without staging	251.37	Sqm	614.85	154554.84	417.64	614.85	256785.95	166.27	102231.11	
8.	Providing staging i/c hire and labour charges etc	2112.00	Cum	1250.00	2640000.00	4200.00	1250.00	5250000.00	2088.00	2610000	
9.	Supplying, bending, binding and laying in position of the steel reinforcement of different component in sub-structure etc	241.21	MT	70633.00	17037668.46	82.61	70633.00	5835133.39	-158.60	-11202535.07	
10.	Supplying, fitting and fixing in position true to line and levels approved reinforced Elastomeric Bearings including labour etc	231000.00	Cum	5.00	1155000.00	252000.00	5.00	1260000.00	21000.00	105000.00	
11.	Providing a coat of mastic Asphalt 6 mm. thick with a planning coat over the top of the decks slab etc.	234.00	Sqm	303.00	70902.00		303.00	0	-234.00	-70902.00	
12.	Providing 50 mm thick Asphaltic concrete wearing coat in 2 layers	234.00	Sqm	1212.00	283608.00		1212.00	0	-234.00	-283608.00	

No.	Short description of probable item	As per DPR/Approved items of work by Ministry					Actual (MB)			Difference	
		Quantity	Unit	Rate (₹)	Amount (₹)	Quantity	Rate (₹)	Amount (₹)	Quantity	Amount (₹)	
13.	Supplying, fitting and fixing precast neat cement finished RCC hand rails in M-25 grade etc	124.80	Mtr	2052.00	256089.60	129.60	2052.00	265939.20	4.80	9849.60	
14.	Providing drainage spout as per the drawing complete in super structure	5.00	Nos	2921.00	14605.00	8.00	2921.00	23368.00	3.00	8763.00	
15.	Providing expansion joints in deck slab and also in wearing course	25.50	Mtr	13371.00	340960.50	34.00	13371.00	454614.00	8.50	113653.50	
16.	Providing filter media with coarse sand and small size of gravel stones etc.	5293.24	Cum	1298.00	6870625.52	20550.15	1298.00	26674094.70	15256.91	19803469.18	
17.	Pitching on slopes including cost & carriage of boulders with wire netting lining as per the drawing etc.	2510.92	Cum	3566.00	8953940.72	216.00	3566.00	770256.00	-2294.92	-8183684.72	
18.	Painting bridge super structure with exterior paint etc.	919.65	Sqm	121.00	111277.65	936.80	121.00	113352.80	17.15	2075.15	
19.	Providing weep holes in brick masonry etc.	300.00	Nos	460.00	138000.00	219.00	460.00	100740.00	-81	-37260	
19 (i)	100 mm thick boulder soling below foundation with approved size boulder	2161.20	Sqm	134.75	291221.70	463.50	134.75	62456.62	-1697.70	-228765.08	
	<b>Extra work done</b>				54441081.15						
6.	Providing coarse rubble stone masonry in hammer dressed stone with C:M 1:3 (Work done at the instruction of Addl CE)	0		0	0	246.20	4304.00	1059644.80	246.20	1059644.80	
15.	Providing Boulder filling with granular materials behind the wall in compacting etc.	0		0	0	189.75	1304.00	247434.00	189.75	247434.00	
17.	Providing wearing course with cement concrete with m-30 grade	0		0	0	15.18	12946.00	196520.28	15.18	196520.28	
14	Providing and laying boulder sausage wall with wire crates	0		0	0	168.00	3566.00	599088.00	168.00	599088.00	
	<b>Total</b>				54441081.15			54441098.45		17.30	

## Appendix 3.7

(Reference to paragraph 3.1.9.3(iv); page 77)  
 Statement showing deviation from items of works approved by Ministry of DoNER and actual work executed (as per RA Bills) in the work  
 Construction of Road from Phek to Chozuba (44.36 km)

Sl. No.	Item of work	Approved by Ministry of DoNER		Actual work executed (as per RA Bills)		Difference	
		Physical	Financial (₹ in lakh)	Physical	Financial (₹ in lakh)	Physical	Financial (₹ in lakh)
1.	WBM grading		502.67	6177.51	234.25	6177.51	-268.42
2.	Pucca side drain		688.18		417.51	0	-270.67
3.	Primer and Tack coat		52.73		0	0	-52.73
4.	Premix carpet		249.53		0	0	-249.53
5.	Seal coat		83.18		0	0	-83.18
6.	Cross drainage works (HP and slab culvert)		97.58	42	141.63	42	44.05
7.	Protection works (Retaining and breast wall)		72.74	443	119.37	443	46.63
	<b>Sub- total</b>		<b>1746.61</b>		<b>912.76</b>	<b>0</b>	<b>-833.85</b>
9.	Remuneration to STA (0.03%)		0.52			0	-0.52
	<b>Grand total</b>		<b>1747.13</b>		<b>912.76</b>	<b>0</b>	<b>-834.37</b>
	<b>Extra work executed</b>						
1.	Clearing grass and rubbish		0	11418	1.29	11418	1.29
2.	Earthwork in excavation in hilly soil (Ordinary soil, ordinary rock and hard rock)		0	268591	529.52	268591	529.52
3	Construction of earthen shoulder with approved materials		0	9126.42	49.74	9126.42	49.74
	<b>Total</b>		<b>1747.13</b>		<b>1493.32</b>		<b>-253.81</b>

**Appendix 3.8**  
**(Reference to paragraph 3.1.9.3(v); page 78)**  
**Statement showing deviation from items of works in Working Estimate and actual work executed (as per MB) in the work - Construction and Upgradation of Road from Old Phek to Satakha via Khuza (24 km)**

Sl. No.	Item of work	As per Working Estimate		Actual work executed (as per MB)		Difference	
		Physical	Financial (₹)	Physical	Financial (₹)	Physical	Financial (₹)
1.	Clearing and grubbing of road land including uprooting of trees etc	9.73	230483	9.60	227411.04	-0.13	-3071.96
2.	Earthwork in excavation for roadway etc	75735.50	6106553	236303.96	32251317.59	160568.46	26144764.59
3.	Construction of embankment with approved material etc	45634.99	5849493	0	0	-45634.99	-5849493
4.	Construction of sub-grade and earthen shoulder ect	6136.32	1265369	13500	2783835	7363.69	1518466
5.	Furnishing and laying of live sods of perennial turf forming grass on embankment slopes etc	12832.72	607062	96000	4548480	83167.28	3941418
6.	Construction of unlined surface drain	12039.15	491077	24000	978960	11960.85	487883
7.	Construction of GSB etc	5904.52	4648274	13500	10633815	7595.48	5985541
8.	Providing and laying WBM Grade II	2950.57	3445208	6750	7881570	3799.43	4436362
9.	Providing and laying WBM Grade III	3400.08	4470969	4055.62	5332896.96	655.54	861927.96
10.	Providing and applying primer coat with bitumen emulsion	45334.41	673216	22500	334125	-22834.41	-339091
11.	Providing and applying tack coat with bitumen emulsion	45334.41	250246	22500	124200	-22834.41	-126046
12.	Providing, laying and rolling of open graded premix	45334.41	3196530	22500	1586475	-22834.41	-1610055
13.	Providing and laying seal coat	45334.41	1350512	22500	670275	-22834.41	-680237
14.	Painting lines, dashes arrows on new road	604.45	39332	0	0	-604.45	-39332
15.	5th km stone	5	13400	0	0	-5	-13400
16.	Ordinary km stone	20	33241	0	0	-20	-33241
17.	Construction of culverts	50	10306182	18	2686700	-32	-7619482
18.	Construction of retaining walls Type I	930	22360846	0	285904	-930	-22074942
19.	Construction of retaining walls Type II	90	2907218	0	0	-90	-2907218
	<b>Total</b>		<b>68245211</b>		<b>70325964.60</b>		



**Appendix 4.1**  
**(Reference to paragraph 4.3.11.1; page 113)**  
**Statement showing the declaration forms issued to dealers in other circles** (in ₹)

Sl No	Name of the circle receiving form	Date of receipt	Name of the dealer utilising the form	Name of the Circle	"P" form serial no.	Value of Goods	Exemption amount	Rate of VAT	Tax amount	Penalty 3 times the tax amount	Name of the selling dealer from Sikkim	Year of Assessment
1	ACT-DIMAPUR	31.07.97	Kyong Hardware	ST Wokha	V 017117	989696	123712	12.5%	123712	371136	CG Foods	2007-08
2	ACT-DIMAPUR	31.07.97	Kyong Hardware	ST Wokha	V 017116	1208816	151102	12.5%	151102	453306	CG Foods	2007-08
3	ACT-DIMAPUR	31.07.97	Kyong Hardware	ST Wokha	V017111	693630	86704	12.5%	86704	260112	CG Foods	2007-08
4	ACT-DIMAPUR	31.7.97	Kyong Hardware	ST Wokha	V 017108	281752	35219	12.5%	35219	105657	CG Foods	2007-08
5	ACT-DIMAPUR	31.07.97	Kyong Hardware	ST Wokha	V 017109	988266	123533	12.5%	123533	370599	CG Foods	2007-08
6	ACT-DIMAPUR	31.07.97	Kyong Hardware	ST Wokha	V 017110	694166	86771	12.5%	86771	260313	CG Foods	2007-08
7	ACT-DIMAPUR	31.07.97	Kyong Hardware	ST Wokha	V 017106	441146	55143	12.5%	55143	165429	CG Foods	2007-08
8	ACT-DIMAPUR	31.07.97	Kyong Hardware	ST Wokha	V 017107	533650	66706	12.5%	66706	200118	CG Foods	2007-08
9	ACT-DIMAPUR	12.02.92	Kyong Hardware	ST Wokha	V 017322	1651978	206497	12.5%	206497	619491	CG Foods	2008-09
10	ACT-DIMAPUR	12.02.92	Kyong Hardware	ST Wokha	V 017323	1215542	151943	12.5%	151943	453829	CG Foods	2008-09
11	ACT-DIMAPUR	10.11.98	Kyong Hardware	ST Wokha	V 017320	929642	116205	12.5%	116205	348615	CG Foods	2008-09
12	ACT-DIMAPUR	10.11.98	Kyong Hardware	ST Wokha	V 017321	1180229	147529	12.5%	147529	442587	CG Foods	2008-09
13	ACT-DIMAPUR	10.11.98	Kyong Hardware	ST Wokha	V 017318	1688628	211079	12.5%	211079	633237	CG Foods	2008-09
14	ACT-DIMAPUR	10.11.98	Kyong Hardware	ST Wokha	V 017319	915112	114389	12.5%	114389	343167	CG Foods	2008-09
15	ACT-DIMAPUR	10.11.98	Kyong Hardware	ST Wokha	V 017316	1896135	237017	12.5%	237017	711051	CG Foods	2008-09
16	ACT-DIMAPUR	10.11.98	Kyong Hardware	ST Wokha	V 017317	983844	122981	12.5%	122981	368943	CG Foods	2008-09
17	ACT-DIMAPUR	10.11.98	Kyong Hardware	ST Wokha	V 017314	495792	61974	12.5%	61974	185922	CG Foods	2008-09
18	ST, Mon	12.02.92	Zhimomi Enterprises	ACT-Dimapur	V011396	1107995	138499	12.5%	138499	415497	CG Foods	2007-08
19	ST, Mon	12.02.92	Zhimomi Enterprises	ACT-Dimapur	V 011393	1130314	141289	12.5%	141289	423867	CG Foods	2007-08
20	ST, Mon	12.02.92	Zhimomi Enterprises	ACT-Dimapur	V 011394	771071	96384	12.5%	96384	289152	CG Foods	2007-08
21	ST, Mon	12.02.92	Zhimomi Enterprises	ACT-Dimapur	V 011395	1554905	194363	12.5%	194363	583089	CG Foods	2007-08
22	ST, Mon	12.02.92	Zhimomi Enterprises	ACT-Dimapur	V 011389	874760	109345	12.5%	109345	328035	CG Foods	2007-08
23	ST, Mon	12.02.92	Zhimomi Enterprises	ACT-Dimapur	V 011390	1221252	152657	12.5%	152657	457971	CG Foods	2007-08
24	ST, Mon	12.02.92	Zhimomi Enterprises	ACT-Dimapur	V 011391	1566498	195812	12.5%	195812	587436	CG Foods	2007-08
25	ST, Mon	12.02.92	Kyong hardware	ST Wokha	V 011299	1235152	154394	12.5%	154394	463182	CG Foods	2008-09
			<b>Total</b>			<b>26249971</b>	<b>3281247</b>		<b>3281247</b>	<b>9843741</b>		

**Appendix-4.2**  
**(Reference to paragraph 4.3.11.4; page 116)**  
**Statement showing concealment of turnover**

(in ₹)

Sl. No.	From AG office	Assessment Circle	Name of Selling Dealer	Assessment year	Type of goods	F Form & C Form Sl. No.	Name of office issuing declaration form	Name of purchasing dealer	Value of the goods	Rate of Tax (Per cent)	Amount of Tax	Penalty = 3 times of the tax payable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)
1	Meghalaya	Circle-II, Shillong	Kim Hyundai	2004-05	Vehicles	V 020520	ACT, Kohima	Kim Hyundai, Kohima	15653061	12.5	1956633	5869898
2	Meghalaya	Circle-II, Shillong	Kim Hyundai	2004-05	Vehicles	V 020521	ACT, Kohima	Kim Hyundai, Kohima	3964524	12.5	495566	1486697
3	Meghalaya	Circle-II, Shillong	Kim Hyundai	2004-05	Vehicles	V 020522	ACT, Kohima	Kim Hyundai, Kohima	4657408	12.5	582176	1746528
4	Meghalaya	Circle-II, Shillong	Kim Hyundai	2004-05	Vehicles	V 020523	ACT, Kohima	Kim Hyundai, Kohima	7120476	12.5	890060	2670180
5	Meghalaya	Circle-II, Shillong	Kim Hyundai	2004-05	Vehicles	V 020524	ACT, Kohima	Kim Hyundai, Kohima	24673132	12.5	3084142	9252425
6	Meghalaya	Circle-II, Shillong	Kim Hyundai	2004-05	Vehicles	V 020525	ACT, Kohima	Kim Hyundai, Kohima	5150851	12.5	643856	1931569
7	Meghalaya	Circle-II, Shillong	Kim Hyundai	2004-05	Vehicles	V 020526	ACT, Kohima	Kim Hyundai, Kohima	7114076	12.5	889260	2667779
8	Meghalaya	Circle-II, Shillong	Kim Hyundai	2004-05	Vehicles	V 020527	ACT, Kohima	Kim Hyundai, Kohima	7058821	12.5	882353	2647058
9	Meghalaya	Circle-II, Shillong	Kim Hyundai	2004-05	Vehicles	V 020528	ACT, Kohima	Kim Hyundai, Kohima	787317	12.5	98415	295244
10	Meghalaya	Circle-II, Shillong	Kim Hyundai	2004-05	Vehicles	V 020529	ACT, Kohima	Kim Hyundai, Kohima	4880244	12.5	610031	1830092
11	Goa	Margao	Seahath Canning	2007-08	Canned fish	V 022489	ACT, Dimap	North East Traders	1874400	4	74976	224928
<b>Sub-Total ("P" forms)</b>									<b>82934310</b>		<b>10207468</b>	<b>30622398</b>
1	Assam	ACT, Unim-C, Guwahati	Centenary Distilleries Pvt. Ltd.	2007-08	IMFL	NL No.066523	ACT, Dimapur	Apex Paramilitary Bonded Warehouse	6411389	20	1282278	3846833

Sl. No.	From AG office	Assessment Circle	Name of Selling Dealer	Assessment year	Type of goods	F Form & C Form Sl. No.	Name of office issuing declaration form	Name of purchasing dealer	Value of the goods	Rate of Tax	Amount of Tax	Penalty = 3 times of the tax payable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)
2	Assam	ACT, Jorhat	Everest Agency House	2008-09	Food products	NL No.055509	ACT, Mokokchung	Sungyu Dealers, Mokokchung	1367730	12.5	170966	512899
3	Goa	Ponda	Teracon Limited	2007-08	Mfg.Optical fibres cables, etc.	72303	ACT, Dimapur	M/s. Symbios Creations (P)	924443	4	36978	110933
<b>Sub-Total ("C" forms)</b>									<b>8703562</b>		<b>1490222</b>	<b>4470666</b>
<b>Grand Total</b>									<b>91637872</b>		<b>11697690</b>	<b>35093070</b>

**Appendix – 4.3**  
**(Reference to paragraph 4.3.11.5; page 116)**  
**Statement showing the variation amount between purchasing and selling dealers (Difference between the amount as per 'C' Form and UC)**  
**(in ₹)**

Sl. No.	'C' Form Issuing State	Assessing Authority	Dealer to whom issued	Type of goods	'C' Form No.	UC submitted by the Purchasing Dealer to the assessing officers	Amount as per 'C' Form	Concealment of Sale	Rate of CST (concessional rate)	Tax amount	Penalty= 1.5 times the amount of tax payable	Name of the Seller	Year of Assessment
1	Manipur	Deptt. of Taxes	36, Assam Rifles, C/O 99APO	IMFL/MILK	95C 235001	9164187	2754143	6410044	1%	64100	96151	CSD Dimapur	2008-09
2	Manipur	Deptt. of Taxes	36, Assam Rifles, C/O 99APO	IMFL/MILK	95C 239249	10921625	4453819	6467806	1%	64678	97017	CSD Dimapur	2009-10
3	Manipur	Deptt. of Taxes	36, Assam Rifles, C/O 99APO	IMFL/MILK	95C 239609	10555599	6124807	4430792	1%	44308	66462	CSD Dimapur	2009-10
4	Manipur	Deptt. of Taxes	36, Assam Rifles, C/O 99APO	IMFL/MILK	95C 239610	10878131	1944963	8933168	1%	89332	133998	CSD Dimapur	2009-10
5	Manipur	Deptt. of Taxes	17 Assam Rifles	IMFL/MILK	95C 236362	7780420	5951449	1828971	1%	18290	27435	CSD Dimapur	2009-10
6	Manipur	Deptt. of Taxes	17 Assam Rifles	IMFL/MILK	95C 236363	7233729	4837374	2396355	1%	23964	35945	CSD Dimapur	2009-10
<b>Total</b>							<b>56533691</b>	<b>30467136</b>		<b>304671</b>	<b>457008</b>		

**Appendix -4.4**  
**(Reference to paragraph 4.3.11.7; page 118)**  
**Statement showing misutilisation of declaration forms by three unregistered dealers**

Sl No.	From AG	Assessment circle	Dealer name	Assessment year	Type of goods	Value of goods	Amount of exemption allowed	Rate of VAT	Amount of Tax	Penalty three times of the tax payable	F form Sl. No.	Office of issue	Name of issuing State	Issued to
1	Goa	Margao	Seabath Canning	2007-08	Canned fish	3973920	158957	4%	158957	476870	V 017670	ACT, Dimapur	Nagaland	Vinay Enterprises
2	Goa	Margao	Seabath Canning	2007-08	Canned fish	4949688	197988	4%	197988	593963	V 011287	ST, Mon	Nagaland	Vinay Enterprises
3	Goa	Margao	Seabath Canning	2007-08	Canned fish	2610192	104408	4%	104408	313223	V 017121	ACT, Dimapur	Nagaland	Vinay Enterprises
4	Goa	Margao	Seabath Canning	2007-08	Canned fish	3038136	121525	4%	121525	364576	V 017124	ACT, Dimapur	Nagaland	Vinay Enterprises
5	Goa	Margao	Seabath Canning	2007-08	Canned fish	5094000	203760	4%	203760	611280	V 011285	ST, Mon	Nagaland	Vinay Enterprises
6	Goa	Margao	Seabath Canning	2007-08	Canned fish	4638432	185537	4%	185537	556612	V 011286	ST, Mon	Nagaland	Vinay Enterprises
7	Goa	Margao	Seabath Canning	2007-08	Canned fish	2016000	80640	4%	80640	241920	V 011331	ST, Mon	Nagaland	Agarwal Brothers
8	Goa	Margao	Seabath Canning	2007-08	Canned fish	1280256	51210	4%	51210	153631	V 011332	ST, Mon	Nagaland	Agarwal Brothers
9	Sikkim	NE Charge	CG Foods	2007-08	Ready to Eat Food	1399616	174952	12.5%	174952	524856	V 011334	ST, Mon	Nagaland	Agarwal Brothers
10	Sikkim	NE Charge	CG Foods	2007-08	Ready to Eat Food	481118	60140	12.5%	60140	180419	V 011335	ST, Mon	Nagaland	Agarwal Brothers
11	Sikkim	NE Charge	CG Foods	2007-08	Ready to Eat Food	437380	54673	12.5%	54673	164018	V 011329	ST, Mon	Nagaland	Agarwal Brothers
12	Sikkim	NE Charge	CG Foods	2007-08	Ready to Eat Food	437380	54673	12.5%	54673	164018	V 011333	ST, Mon	Nagaland	Agarwal Brothers
13	Sikkim	NE Charge	CG Foods	2007-08	Ready to Eat Food	874760	109345	12.5%	109345	328035	V 011327	ST, Mon	Nagaland	Agarwal Brothers
14	Sikkim	NE Charge	CG Foods	2008-09	Ready to Eat Food	918498	114812	12.5%	114812	344437	V 011336	ST, Mon	Nagaland	Agarwal Brothers
15	Sikkim	NE Charge	CG Foods	2008-09	Ready to Eat Food	1458516	182315	12.5%	182315	546944	V 023761	ACT, Dimapur	Nagaland	Agarwal Brothers
16	Sikkim	NE Charge	CG Foods	2008-09	Ready to Eat Food	1225713	153214	12.5%	153214	459642	V 023762	ACT, Dimapur	Nagaland	Agarwal Brothers

(in ₹)

Sl No.	From AG	Assessment circle	Dealer name	Assessment year	Type of goods	Value of goods	Amount of exemption allowed	Rate of VAT	Amount of Tax	Penalty three times of the tax payable	F form Sl. No.	Office of issue	Name of issuing State	Issued to
17	Sikkim	NE Charge	CG Foods	2008-09	Ready to Eat Food	2222543	277818	12.5%	277818	833454	V 023763	ACT, Dimapur	Nagaland	Agarwal Brothers
18	Tamil Nadu	AC(CT)-Royapuram Circle, Chennai	Ruchi World Wide Ltd.	2008-09	Edible Oil	1103550	110355	4%	44142	132426	V 011270	ST, Mon	Nagaland	Tia Sales Agency
Total						38159698	2396322		2330109	6990324	18			

**Appendix 4.5**  
**(Reference to paragraph 4.3.11.8; page 119)**  
**Statement showing utilisation of "F" forms other than the dealers to whom it was actually issued**

(in ₹)

Sl No	From AG	Assessment circle	Dealer name	RC No.	Assessment year	Type of goods	Value of goods	Amount of exemption allowed	Rate of VAT	Amount of Tax	Penalty = 3 times of the tax payable	F form Sl. No.	Office of issue	Issued to	RC No.
1	Goa	Margao	Seahath Canning	30331101637	2007-08	Canned fish	1494672	59786	4%	59786	179358	V 024713	ACT, Dimapur	Vinay Enterprises	Not visible
2	Sikkim	NE Charge	CG Foods	211/05-06/CT/RPO	2008-09	Ready to Eat Food	1708921	213615	12.5%	213615	640845	V 023476	ACT- Dimapur zone	Zhimomi Enterprises	DMR/D/CST -0602
3	Sikkim	NE Charge	CG Foods	211/05-06/CT/RPO	2008-09	Ready to Eat Food	1798244	224781	12.5%	224781	674342	V 023477	ACT- Dimapur zone	Zhimomi Enterprises	DMR/D/CST -0602
4	Sikkim	NE Charge	CG Foods	211/05-06/CT/RPO	2008-09	Ready to Eat Food	2865123	358140	12.5%	358140	1074421	V 023478	ACT- Dimapur zone	Zhimomi Enterprises	DMR/D/CST -0602
5	Sikkim	NE Charge	CG Foods	211/05-06/CT/RPO	2008-09	Ready to Eat Food	3590470	448809	12.5%	448809	1346426	V 023479	ACT- Dimapur zone	Zhimomi Enterprises	DMR/D/CST -0602
<b>Total</b>							<b>11457430</b>	<b>1305131</b>		<b>1305131</b>	<b>3915393</b>				

**Appendix-4.6**  
**(Reference to paragraph. 4.3.11.10; page 120)**  
**Statement showing variation between the figure in the declaration form and utilisation statement (in ₹)**

Sl. No.	From AG office	Assessment Circle	Dealer name	Assessment year	Type of goods	C & F Form Sl. No.	Office of Issue	Name of purchasing dealer to whom issued	Declaration form amount	UC amount	Variation amount (less)	Rate of VAT	Taxable amount	Penalty=3 times the amount of tax payable
1	Assam	ACT, Unit-C, Guwahati	Lucas India Service Ltd	2004-05	Papers, office stationery etc.	NL No.065312	ST, Dimapur	Lodha Motors	817434	87434	730000	4%	29200	87600
2	Assam	ACT, Unit-C, Guwahati	Centenary Distilleries Pvt Ltd.	2007-08	IMFL	NL No.066071	ST, Dimapur	Apex Paramilitary Bonded Warehouse	1907500	312812	1594688	20%	318938	956814
3	Assam	ACT, Unit-B, Guwahati	M/s Golf Oil Corporation Ltd.	2006-07	Grease, Filters & CCP	NL No.057669	ST, Dimapur	PJ Enterprises	1101404	23241	1078163	8%	86293	129379 (1.5 times of 86293)
4	Assam	ACT, Unit-B, Guwahati	M/s Golf Oil Corporation Ltd.	2006-07	Grease, Filters & CCP	NL No.067840	ST, Dimapur	PJ Enterprises	2124363	14146	2110217	8%	168817	253225 (1.5 times of 168817)
5	Assam	ACT, Unit-C, Guwahati	Jay Bee Energy(P) Ltd	2006-07	Honda Two Wheeler, spare parts & accessories	NL No.053448	ACT, Dimapur	Kikon Automobiles	4163574	14783	4148791	12.5%	518599	1555797
6	Assam	ACT, Unit-C, Guwahati	Jay Bee Energy(P) Ltd	2006-07	Honda Two Wheeler, spare parts & accessories	NL No.053449	ACT, Dimapur	Kikon Automobiles	1299789	13854	1285935	12.5%	160742	482226



7	Assam	ACT, Unit-C, Guwahati	Kirloskar Oil Engine Ltd	2005-06	Diesel Engine, Pump, pump sets, spare	NL No.085074	ST, Dimapur	Modern Machinery Store	426904	155328	271576	12.5%	33947	101841
8	Assam	ACT Unit-A, Guwahati	Surendra Steel (P) Ltd	2008-09	GC/GP sheet, ridging	NL No.099704	ST, Ward-D, Dimapur Zone	Karnex Trading Co	2316850	175476	2141374	12.5%	267671	803013
9	Assam	ACT Unit-A, Guwahati	Surendra Steel (P) Ltd	2008-09	GC/GP sheet, ridging	NL No.099705	ST, Ward-D, Dimapur Zone	Karnex Trading Co	1683140	110095	1573045	12.5%	196631	589893
10	Assam	ACT Unit-A, Guwahati	Surendra Steel (P) Ltd	2008-09	GC/GP sheet, ridging	NL No.099689	ST, Ward-D, Dimapur Zone	Karnex Trading Co	2000000	121656	1878344	12.5%	234793	704379
11	Assam	ACT Unit-A, Guwahati	Centaur Pharmaceutical Pvt. Ltd	2006-07	Medicine	NL No.066226	ST, Dimapur	Manta Medical	457849	132308	325541	4%	13022	39066
12	Sikkim	NE Charge	CG Foods	2008-09	Ready to Eat Food	V 023826	ACT-Dimapur Zone	Navin Agencies	1145854	363267	782587	12.5%	97823	293470
13	Sikkim	NE Charge	CG Foods	2007-08	Ready to Eat Food	V 023436	ACT-Dimapur Zone	Zhimomi Enterprises	1209358	437380	771978	12.5%	96497	289492
14	Sikkim	NE Charge	CG Foods	2007-08	Ready to Eat Food	V 023437	ACT-DIMAPUR Zone	Zhimomi Enterprises	698577	437380	261197	12.5%	32650	97949
15	Sikkim	NE Charge	CG Foods	2008-09	Ready to Eat Food	V 024587	ACT-Dimapur Zone	Zhimomi Enterprises	1535750	268554	1267196	12.5%	158400	475199

16	Sikkim	NE Charge	CG Foods	2008-09	Ready to Eat Food	V 024588	ACT-Dimapur ZONE	Zhimomi Enterprises	1166394	459243	707151	12.5%	88394	265182
17	Sikkim	NE Charge	CG Foods	2008-09	Ready to Eat Food	V 024589	ACT-Dimapur Zone	Zhimomi Enterprises	1414290	459243	955047	12.5%	119381	358143
18	Sikkim	NE Charge	CG Foods	2008-09	Ready to Eat Food	V 024590	ACT-Dimapur Zone	Zhimomi Enterprises	1873539	247896	1625643	12.5%	203205	609616
19	Sikkim	NE Charge	CG Foods	2008-09	Ready to Eat Food	V 024591	ACT-Dimapur Zone	Zhimomi Enterprises	1708315	270094	1438221	12.5%	179778	539333
20	Sikkim	NE Charge	CG Foods	2008-09	Ready to Eat Food	V 024592	ACT-Dimapur Zone	Zhimomi Enterprises	714690	459249	255441	12.5%	31930	95790
21	Sikkim	NE Charge	CG Foods	2008-09	Ready to Eat Food	V 024593	ACT-Dimapur Zone	Zhimomi Enterprises	1202937	247896	955041	12.5%	119380	358140
Total									30968511	4811335	26157176		3156091	9085547

**Appendix-5.1**  
**(Reference to paragraph 5.4; page 126)**  
**(Statement showing particulars of up to date Paid-up Capital, Loans outstanding and Manpower as on 31 March 2011**  
**in respect of Government Companies)**

(Figures in column 5(a) to 6(c) are ₹ in crore)

Sl. No.	Sector & name of Company	Name of the Department	Month and year of incorporation	Paid up Capital*			Loans outstanding at the close of 2010-11**			Debt equity ratio	Manpower (No. of Employees as on 31.03.2011)	
				State Government	Central Government	Others	State Government	Central Government	Others			Total
1	2	3	4	5(a)	5(b)	5(c)	6(a)	6(b)	6(c)	6(d)	7	8
<b>A. Working Government Companies</b>												
<b>FINANCE</b>												
1.	Nagaland Industrial Development Corporation Ltd, Dimapur	Industries & Commerce	26.03.70	10.87	--	4.73	--	36.24	--	36.24	--	93
	<b>Sector wise total</b>			<b>10.87</b>	<b>--</b>	<b>4.73</b>	<b>--</b>	<b>36.24</b>	<b>--</b>	<b>36.24</b>	<b>--</b>	<b>93</b>
<b>MANUFACTURING</b>												
2	Nagaland State Mineral Development Corporation Ltd., Kohima	Geology & Mining	21.05.81	2.40	--	--	2.40	--	--	--	--	120
	<b>Sector wise total</b>			<b>2.40</b>	<b>--</b>	<b>--</b>	<b>2.40</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>120</b>
<b>SERVICES</b>												
3	Nagaland Hotels Ltd, Dimapur	Industries & Commerce	17.03.82	0.52	--	0.40	0.92	8.62	--	8.62	--	163
	<b>Sector wise total</b>			<b>0.52</b>	<b>--</b>	<b>0.40</b>	<b>0.92</b>	<b>8.62</b>	<b>--</b>	<b>8.62</b>	<b>--</b>	<b>163</b>
<b>MISCELLANEOUS</b>												
4	Nagaland Handloom & Handicrafts Development Corporation., Ltd	Industries & Commerce	27.02.79	6.12	1.14	--	7.26	0.73	--	0.73	--	--
5	Nagaland Industrial Raw Materials Supply Corporation Ltd., Dimapur	Industries & Commerce	28.03.73	1.23	--	--	1.23	--	0.05	0.05	--	32

Sl. No.	Sector & name of Company	Name of the Department	Month and year of incorporation	Paid up Capital*			Loans outstanding at the close of 2010-11**			Debt equity ratio	Manpower (No. of Employees as on 31.03.2011)		
				State Government	Central Government	Others	State Government	Central Government	Others			Total	
1	2	3	4	5(a)	5(b)	5(c)	5(d)	6(a)	6(b)	6(c)	6(d)	7	8
	<b>Sector wise total</b>			<b>7.35</b>	<b>1.14</b>	<b>--</b>	<b>8.49</b>	<b>0.73</b>	<b>--</b>	<b>0.05</b>	<b>0.78</b>		<b>32</b>
	<b>Total A (All sector wise working Government Companies)</b>			<b>21.14</b>	<b>1.14</b>	<b>5.13</b>	<b>27.41</b>	<b>9.35</b>	<b>--</b>	<b>36.29</b>	<b>45.64</b>		<b>408</b>
<b>B. Non-working Companies</b>													
<b>MANUFACTURING</b>													
6	***Nagaland Sugar Mills Company Ltd., Dimapur	Industries & Commerce	22.03.73	4.96	-	-	4.96	--	--	--	--	--	--
	<b>Sector wise total</b>			<b>4.96</b>	<b>-</b>	<b>-</b>	<b>4.96</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
	<b>Total B (All sector wise non-working Government Companies)</b>			<b>4.96</b>	<b>-</b>	<b>-</b>	<b>4.96</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
	<b>Grand Total (A+B)</b>			<b>26.10</b>	<b>1.14</b>	<b>5.13</b>	<b>32.37</b>	<b>9.35</b>	<b>--</b>	<b>36.29</b>	<b>45.64</b>	<b>--</b>	<b>408</b>

\* Paid-up Capital includes Share Application Money.

\*\* Loan outstanding at the close of 2010-11 represents Long-term Loans only.

\*\*\* Figures of 1995-96 have been incorporated as the Company has not furnished information since 1996-97.

**Appendix-5.2**  
**(Reference to paragraph 5.7; page 127)**  
**Statement showing Equity, Loans, Grants and Subsidy received/receivables, Guarantees received, waiver of dues, Loans written off**  
**and Loans converted into Equity during the year and guarantee commitment at the end of March, 2011.**  
**(Figures in column 3(a) to 6 are ₹ in crore)**

Sl. No	Sector & Name of the Company	Equity/Loans received out of budget during the year		Grants and Subsidy received during the year			Guarantees received during the year and Commitment at the end of the year		Waiver of dues during the year				
		Equity	Loans	Central Government	State Government	others	Total	Received	Commitment	Loans Repayment Written off	Loans converted into Equity	Interest / Penal interest waived	Total
1	2	3(a)	3(b)	4(a)	4(b)	4(c)	4(d)	5(a)	5(b)	6(a)	6(b)	6(c)	6(d)
<b>A. WORKING GOVERNMENT COMPANIES</b>													
<b>FINANCE</b>													
1	Nagaland Industrial Development Corporation Ltd, Dimapur	--	--	5.20	2	0.01	7.21	36.24	--	--	--	--	--
<b>Sector wise Total</b>		<b>--</b>	<b>--</b>	<b>5.20</b>	<b>2</b>	<b>0.01</b>	<b>7.21</b>	<b>36.24</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>MANUFACTURING</b>													
2	Nagaland State Mineral Development Corporation Ltd., Kohima	0.80	--	--	4.22	--	4.22	--	--	--	--	--	--
<b>Sector wise Total</b>		<b>0.80</b>	<b>--</b>	<b>--</b>	<b>4.22</b>	<b>--</b>	<b>4.22</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>SERVICES</b>													
3	Nagaland Hotels Limited	0.45	-	--	--	--	--	-	--	--	--	--	--
<b>Sector wise Total</b>		<b>0.45</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

<b>MISCELLANEOUS</b>											
4	Nagaland Handloom & Handicrafts development Corporation. Ltd	0.20	--	--	5	5	10	--	--	--	--
5	Nagaland Industrial Raw material supply Corporation	--	--	81.91	--	81.91	--	--	--	--	--
<b>Sector wise Total</b>		<b>--</b>	<b>--</b>	<b>81.91</b>	<b>5</b>	<b>86.91</b>	<b>10</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total (A) All Sector wise working Government Companies</b>		<b>1.45</b>	<b>5.20</b>	<b>88.13</b>	<b>5.01</b>	<b>98.34</b>	<b>46.24</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>B. NON-WORKING COMPANIES</b>											
<b>MANUFACTURING</b>											
	Nagaland Sugar Mills Company Ltd	--	--	--	--	--	----	--	--	----	--
<b>Total</b>		<b>1.45</b>	<b>5.20</b>	<b>88.13</b>	<b>5.01</b>	<b>98.34</b>	<b>46.24</b>	<b>--</b>	<b>--</b>	<b>----</b>	<b>--</b>

\$ Figures indicate Guarantees outstanding at the end of the year.

**Appendix-5.3**  
**(Reference to paragraph 5.10; page 127)**  
**Summarized financial results of Government Companies for the latest year for which accounts are finalised**  
**(Figures in column 5(a) to (6) and (8) to (10) are ₹ in crore)**

Sl No	Sector & Name of the Company	Period of accounts	Year in which finalised	Net Profit (+)/Loss (-)				Turn over	Impact of Accounts Comments	Paid up Capital	Accumulated Profit(+) Loss(-)	Capital Employed @	Return on Capital Employed #	Percentage of 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	Nagaland Industrial Development Corporation Ltd	2005-06	2010-11	(-) 0.31	0.54	0.15	(-) 1	2.65	-	13.30	(-) 10.79	46.36	(-) 0.46	--
<b>Sector wise Total</b>				<b>(-) 0.31</b>	<b>0.54</b>	<b>0.15</b>	<b>(-) 1</b>	<b>2.65</b>	<b>-</b>	<b>13.30</b>	<b>(-) 10.79</b>	<b>46.36</b>	<b>(-) 0.46</b>	<b>--</b>
<b>MANUFACTURING</b>														
2	Nagaland State Mineral Development Corporation Ltd., Kohima	1999-2000	2010-11	0.46	0	0.67	(-) 0.21	0.59	-	0.80	(-) 2.09	8.17	(-) 0.21	--
<b>Sector wise Total</b>				<b>(+) 0.46</b>	<b>0</b>	<b>0.67</b>	<b>(-) 0.21</b>	<b>0.59</b>	<b>-</b>	<b>0.80</b>	<b>(-) 2.09</b>	<b>8.17</b>	<b>(-) 0.21</b>	<b>--</b>
<b>SERVICES</b>														
3	Nagaland Hotels Limited	1990-91	2010-11	0.08	0.54	0.41	(-) 0.87	0.34	--	0.40	(-) 2.85	4.89	(-) 0.33	--
<b>Sector wise Total</b>				<b>0.08</b>	<b>0.54</b>	<b>0.41</b>	<b>(-) 0.87</b>	<b>0.34</b>	<b>--</b>	<b>0.40</b>	<b>(-) 2.85</b>	<b>4.89</b>	<b>(-) 0.33</b>	<b>--</b>

Sl No	Sector & Name of the Company	Period of accounts	Year in which finalised	Net Profit (+)/Loss (-)			Turn over	Impact of Accounts Comments	Paid up Capital	Accumulated Profit(+) Loss(-)	Capital Employed @	Return on Capital Employed #	Percentage of 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>MISCELLANEOUS</b>														
4.	Nagaland Handloom & Handicrafts Development Corporation. Ltd.,	1989-90	2010-11	0.02	0	0.02	0	2.29	--	3.01 <sup>§</sup>	(-2.80)	1.54	03	--
5	Nagaland Industrial Raw Materials Supply Corporation Ltd., Dimapur	1992-93	2010-11	0.02	0	0.01	0.01	12.09	--	0.57	(-0.39)	1	0.01	1
<b>Sector wise Total</b>				<b>0.04</b>	<b>0</b>	<b>0.03</b>	<b>0.01</b>	<b>14.48</b>	<b>--</b>	<b>3.58</b>	<b>(-3.19)</b>	<b>2.54</b>	<b>0.01</b>	<b>1</b>
<b>Total (A) All Sector wise working Government Companies</b>				<b>0.27</b>	<b>1.08</b>	<b>1.26</b>	<b>(-2.07)</b>	<b>18.06</b>	<b>--</b>	<b>18.08</b>	<b>(-18.92)</b>	<b>61.96</b>	<b>(-1.01)</b>	<b>--</b>
<b>B. NON-WORKING GOVERNMENT COMPANIES</b>														
<b>MANUFACTURING</b>														
1	Nagaland Sugar Mills Company Ltd., Dimapur	1977-78	1992-93	--	--	--	--	--	--	4.96	(-14.70)	(-0.69)	--	--
<b>Sector wise Total</b>				<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>4.96</b>	<b>(-14.70)</b>	<b>(-0.69)</b>	<b>--</b>	<b>--</b>
<b>Total (B) All Sector wise working Government Companies</b>				<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>4.96</b>	<b>(-14.70)</b>	<b>(-0.69)</b>	<b>--</b>	<b>--</b>
<b>Grand Total (A+B)</b>				<b>0.27</b>	<b>1.08</b>	<b>1.26</b>	<b>(-2.07)</b>	<b>18.06</b>	<b>--</b>	<b>23.04</b>	<b>(-33.62)</b>	<b>61.27</b>	<b>--</b>	<b>--</b>

<sup>§</sup>Paid up Capital as on 31 March 1989 was ₹2000 only. Share Application Money of ₹3.01 crore was not allotted as on 31 March 1990.

#Return on Capital Employed has been worked out by adding Profit and Interest charged to Profit and Loss account.

@ Capital Employed represents net Fixed Assets (including Capital Work-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.