

Appendix-1.3.1
Statement showing selection of districts, blocks and villages
(Paragraph reference: 1.3.3)

State	Administrative Units		Total	Sampled			
Nagaland	Districts		11	3			
	Blocks		22 (in the 3 districts sampled)	6			
	Villages (Gram Panchayats)		504 (in the 3 districts sampled)	24			
Districts, Blocks, Villages sampled/selected for Performance Audit on NRDWP							
State	Name of selected			Name of habitations test checked			
	District	Block	Gram Panchayat				
1	2	3	4	5			
Nagaland	Dimapur	Dhansiripar	K. Hetoi	K. Hetoi			
			Pukaho	Pukaho			
			Doyapur Bazar	Doyapur Bazar			
			Keyeto	Keyeto			
			Dairy farm	Dairy farm			
		Medziphema	Piphema Old	Piphema Old			
			CPC Chathe	CPC Chathe			
			J.V Perherlie	J.V Perherlie			
		Kohima	Sechu-Zubza	Khonoma	Khonoma		
				Menguzuma	Menguzuma		
	Kiruphema Bawe			Kiruphema Bawe			
	Sechu Hq			Sechu Hq			
	Kohima		Tsuru	Tsuru			
			Science College	Science College			
			Sanuoru/ Paraciezie	Sanuoru/Paraciezie			
			JNV Rusoma	JNV Rusoma			
	Tuensang	Longkhim	Yangli Mission Compound	Yangli Mission Compound			
			Chungtor	Chungtor			
			Govt. Nursery Farm Mangakhi	Govt. Nursery Farm Mangakhi			
			Angangba	Angangba			
		Chare	New Chungliyimti	New Chungliyimti			
			Chare Hq.	Chare Hq.			
			JNV Chare	JNV Chare			
			Tonglongsor	Tonglongsor			
Total			3	6	24 Gram Panchayats	24 Gram Panchayats	

Note: In Nagaland, one GP has one habitation

Appendix-1.3.2
Statement showing receipt and component-wise usage of funds
(Paragraph reference: 1.3.10.2)

(₹ in lakh)

Year	Total receipt*	Coverage (Per cent)	Water Quality (Per cent)	Percentage utilisation (Per cent)	Sustain- ability (Per cent)	O & M (Per cent)	WQMS (Per cent)	Support (Per cent)
	1	2	3	4 (Col. 2+3)	5	6	7	8
2012-13	11019.86	7079.73 (64)	1194.65 (11)	8274.38 (75)	549.54 (5)	1636.54 (15)	201.06 (2)	335.09 (3)
2013-14	6579.58	3709.27 (56)	967.21 (15)	4676.48 (71)	518.48 (8)	933.08 (14)	167.54 (3)	284.00 (4)
2014-15	9643.93	5594.32 (58)	1488.85 (15)	7083.17 (73)	944.42 (10)	1416.63 (15)	74.89 (1)	124.82 (1)
2015-16	3971.06	2170.82 (55)	765.56 (19)	2936.38 (74)	333.82 (8)	586.44 (15)	42.91 (1)	71.50 (2)
2016-17	5121.08	3129.94 (61)	1028.90 (20)	4158.84 (81)	52.11 (1)	750.04 (15)	43.37 (1)	72.28 (1)

*Total receipt figure does not include Calamity and Additional (Water Quality) release and Opening balances

Appendix-1.3.3
Statement showing delay in release of Central allocation by the State Government
(Paragraph reference: 1.3.10.3)

(₹ in crore)

Year	Amount of Central share	Amount released to the implementing agency	Period of delay/months
2014-15	101.44	101.44	1 to 6 months
2015-16	38.53	38.53	6 to 12 months
2016-17	36.84	36.84	6 to 12 months

(Source: Departmental figures)

Appendix-1.3.4
Statement showing delay in release of State matching share by the State Government
(Paragraph reference: 1.3.10.3)

(₹ in lakh)

Year	Amount of matching share	Amount released	Period of delay/months
2012-13	943.26	943.26	12 months
2013-14	518.72	518.72	21 months
2014-15	944.42	944.42	17 months
2015-16	333.82	333.82	5 months
2016-17	397.92	114.42	

(Source: Departmental figures)

Appendix-1.3.5
Statement showing unexecuted projects in the selected three districts
(Paragraph reference :(1.3.11.9(i))

(₹ in lakh)

Sl. No.	Name of the schemes	Year of sanction	Sanctioned cost	Expenditure (as per IMIS)	Physical status (as per IMIS)	Expenditure as per monthly accounts	Joint inspection finding
1	Augmentation of water supply to Mima village	2015-16	45.46	43.64 (March 2017)	Work commenced in April 2015	43.64 (March 2017)	The work had not commenced as of September 2017.
2	Augmentation of water supply to Ganeshnagar, Doyapur Bazar and Keyeto village (07/2017)	2015-16	222.95	219.64 (March 2017)	Work commenced in March 2017	219.64 (March 2017)	The work had not commenced as of July 2017.
3	Providing water supply to Government Nursery Farm, Mangakhi (07/2017)	2013-14	4.20	4.20	Completed during 2013-14	4.20	Installation of GPS tanks and water supply pipeline were not executed as of July 2017
Total							267.48 lakh

Appendix-1.3.6

Statement showing short execution of Projects in the selected three districts

(Paragraph reference : (1.3.11.9(ii))

(₹in lakh)

SI No.	Name of the schemes	Year of sanction	Sanctioned cost	Expenditure (as per IMIS)	Physical status (as per IMIS)	Expenditure as per monthly accounts	Joint inspection finding
1	Augmentation of water supply to Angangba village	2015-16	100.82	99.00 (March 2017)	Village was fully covered as on 01-04-2017	99.00 (March 2017)	Five items of the approved project for ₹ 29.30 lakh were not executed as of July 2017.
2	Construction of 35 units of Roof Top Rain Water Harvesting Tanks at Holongba	2013-14	55.46	55.46	Completed August 2014	55.46	15 units of Roof Top Rain Water Harvesting Tanks (₹ 23.77 lakh) were not at all constructed as of July 2017.
3	Providing water supply to Sanoru-Peraciezie	2014-15	14.00	14.00	Completed in November 2014	14.00	Inlet and outlines (₹ 7.59 lakh) were not drawn to the project. Work was not completed as of June 2017.
Total						168.46	60.66

Appendix-1.3.7

Statement showing incomplete scheme in the selected three districts

(Paragraph reference: 1.3.11.9 (iii))

(₹in lakh)

SI No.	Name of the schemes	Year of sanction	Sanctioned cost	Expenditure (as per IMIS)	Physical status (as per IMIS)	Expenditure as per monthly accounts	Joint inspection finding
1	Providing water supply to Mitelephe village(Solar Power (WTU)) 09/17	2015-16	₹ 50.00	₹ 50.00 (March 2016)	Completed during 2015-16	50.00 (March 2016)	Solar operated advanced membrane filtration system-fully automated water pumping system was not installed as of September 2017.
2	Augmentation of water supply to Kigwema 09/17	2014-15	₹ 164.31	₹ 164.31 (March 2016)	Completed in February 2016	164.31 (March 2016)	Installation of GPS tank, public fountain and laying of GMS were in progress. Full payment was made without completion of work.
Total						214.31	

Appendix-1.3.8
Statement showing non-functional scheme in the selected three districts
(Paragraph reference : 1.3.11.9 (v))

(₹ in lakh)

Sl. No.	Name of the village/habitation	Name of the works	Estimated cost	Type	Scheme became non-functional within	Reasons for non- functionality of the scheme
A	Non functional projects in Kohima District					
1	Meriema	Providing water supply to Meriema completed during 2014-15	23.96	Surface Water	Not functional for the last 12 months due to defects in submersible pump set	Non function of submersible pump set
2	Meriema	Providing water supply through Solar Power Treatment Unit to Meriema” completed at a cost of crore during	49.78	Surface Water	Since July 2016	Non-functional due to shortage of water at source and technical defect in solar operated advanced membrane filtration system
3	Tsiesema Basa	Providing water supply	23.96	Surface Water	Since March 2017	Due to problem in the submersible pump set.
4	Kiruphema Bawe	Providing water supply to GPS Kiruphema Bawe	2.23	Surface water	Between two to five year of commissioning	Non provision of pipe connection to the tank
5	Mengozuma	Providing water supply to GPS Mengozuma	3.30	Surface water	Between two to five year of commissioning	Non provision of pipe connection to the tank
6	Mengozuma	Providing water supply to GMS Mengozuma	2.86	Surface water	Between two to five year of commissioning	Non provision of pipe connection to the tank
7	Menguzuma	Augmentation of Water Supply to Menguzuma	21.90	Surface Water	-	Non-availability of water at the source
8	Sechu HQ	Providing water supply to GPS Sechu HQ	2.44	Surface water	One year of commission	Due to non-connection of pipe
9	Sanoru/Peraciezie	Providing W/S to Sanoru/peraciezie by Gravity	14.00	Surface water	One year of commission	Non-operational due to land owners problem
B	Non functional projects in Tuensang District					
10	Chungtor	Providing water supply to GMS Chungtor	2.91	Surface water	One year of commission	Non provision of pipe connection to the tank
11	Angangba	Providing water supply to GMS Angangba	2.38	Surface water	One year of commission	Due to leaking tank

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12	Mangakhi	Providing W/S to Govt. Nursery Farm, Mangakhi	4.20	Surface water	Between two to five year of commissioning	Due to migration of residents to parent village
13	New Chungliyimti	Providing water supply to GPS New Chungliyimti	1.93	Surface water	One year of commission	Due to leaking tank
14	Chare HQ	Providing water supply to GMS Sluzong Chare town	2.84	Surface water	One year of commission	The work had not been executed at all
15	Tronglongsor	Providing water supply to GPS Tronglongsor	2.82	Surface water	One year of commission	There was no drinking water facility in the school
16	Tronglongsor	Providing water supply to GMS Tronglongsor	2.64	Surface water	One year of commission	There was no drinking water facility in the school
C	Non functional projects in Dimapur District					
17	Pukhaho	Providing Iron Removal Plant (IRP) with water distribution system at Pukhaho village	17.62	Surface Water	Since Construction	It was noticed that only one unit was installed instead of two IRP units. The IRP unit was not functional as aerator and aluminium bowls for filtration were not installed.
18	Dairy Farm	Installation of two IRP units constructed during at Dairy farm, Dimapur at a cost of ` 0.15 crore, one IRP unit was non-functional since 2012-13.	7.73	Surface Water	Since its installation	Aerator is without aluminum bowls for water filtration.
19	K.Hetoi	Providing water supply GPS K. Hetoi	3.03	Ground water	One year of commission	Due to non-existence of school
20	K.Hetoi	Const. of IRP at K. Hetoi village	22.57	Ground Water	One Year of Commission	Due to non-installation of IRP unit
21	Piphema Old	Traditional well (2 Nos.)	3.00	Surface water	One year of commission	Damaged due to landslides
22	Piphema Old	Traditional well	1.50	Surface water	One year of commission	Damaged due to landslides
23	CPC Chathe	Prov. W/S to Chathe CPC through IRP	17.11	Ground Water	One year of Commission	Due to non-functional of IRP
Total			236.71			

Appendix-1.4.1
Statement showing list of selected villages/wards for beneficiary survey
(Paragraph reference: 1.4.4)

(i) Kohima District				
Sl. No.	Village/ Ward	60-79 years category	80 years and above category	Total Beneficiaries
1	Kiruphema	11	3	14
2	Phekerukriema	15	3	18
3	Nachama	28	6	34
4	Chiephobozou	38	4	42
5	Ziphenyu	34	8	42
6	Sishunu	44	11	55
7	Kohima Town, Agri Elect Forest Ward	64	5	69
8	Pfuchama	67	8	75
9	Mezoma	68	11	79
10	Dihoma	77	5	82
11	Kohima Town, AG Ward	91	6	97
12	Phenshunyu	82	16	98
13	Phesama	93	8	101
14	Meriema	100	8	108
15	Kohima Village, T Khel	104	5	109
16	Gariphema	97	22	119
17	Chedema	125	10	135
18	Kohima Town, High School Ward	121	20	141
19	Khuzama	134	13	147
20	Khonoma	138	12	150
21	Kidima Vill.	146	9	155
22	Kohima Village, P Khel	145	18	163
23	Kigwema	155	10	165
24	Kohima Village, L Khel	200	22	222
25	Jakhama	219	16	235

(ii) Mokokchung District				
Sl. No.	Village/ Ward	60-79 years category	80 years and above category	Total Beneficiaries
1	Moalenden Village	13		13
2	Chubayimkum Village	18		18
3	Settsu Village	30	3	33
4	Mokokchung Town, Mongsenbai Ward	47		47
5	Mekuli Village	48	5	53
6	Salulamang Village	54	2	56
7	Mokokchung Town, Kichutip Ward	63	2	65
8	Mokokchung Town, Sungkomen Ward	58	7	65
9	Mokokchung Town, Arkong Ward	61	5	66
10	Changtongya Village	55	12	67

(ii) Mokokchung District				
Sl. No.	Village/ Ward	60-79 years category	80 years and above category	Total Beneficiaries
11	Mokokchung Town, Sangtemla Ward	64	6	70
12	Mokokchung Town, Aongza Ward	81	3	84
13	Mokokchung Town, Artang Ward	81	3	84
14	Chuchuyimpang Village	102	8	110
15	Mokokchung Town, Kumlong Ward	114	4	118
16	Mokokchung Town, Alempang Ward	112	7	119
17	Khensa Village	123	9	132
18	Yimyu Comp	147	10	157
19	Mokokchung Village	159	11	170
20	Sungratsu Village	155	17	172
21	Mangmetong Village	179	16	195
22	Mopungchuket Village	224	39	263
23	Longsa Village	256	15	271
24	Chuchuyimlang	267	35	302
25	Ungma Village	442	56	498

(iii) Tuensang District				
Sl. No.	Village/ Ward	60-79 years category	80 years and above category	Total Beneficiaries
1	Tuensang Town, High School A Ward	15		15
2	Yakhur	27	5	32
3	Nyinyim	30	5	35
4	Thongsonyu	31	4	35
5	Tuensang Town, Post Office Ward	37	1	38
6	Tuensang Town, St. John A Ward	40		40
7	Longtoker	35	6	41
8	Sukiur Village.	40	5	45
9	Tuensang Village P Khel	41	5	46
10	Tuensang Village K Khel	43	3	46
11	Nakshou	41	6	47
12	Tuensang Town, Old Medical A Ward	49		49
13	Tuensang Village, L Khel	45	4	49
14	Mangakhi	55	4	59
15	Tuensang Village, C Khel	64	5	69
16	Kuthur	82	10	92
17	Peshu Village	85	8	93
18	Noklak village	79	15	94
19	Pangsha	86	14	100
20	Alisopur	85	16	101
21	Yangli village	83	19	102
22	Chessore	130	10	140
23	Chimonger	158	9	167
24	Angangba	183	19	202
25	Shamator	212	29	241

Appendix 2.3.1
Statement showing delay in release of fund by Government of Nagaland
(Paragraph reference: 2.3.9.1)

Year	GoI Sanction order number	Date of release of funds by GoI	Sanction amount (₹ in lakh)	Date of release of funds by GoN	Delay in release of funds by GoN (in days)
2012-13	F. No 14020/4(18)/2012-SG-1	30-08-2012	1537.50	16-01-2013	107
	F. No 14020/4(18)/2012-SG-1	30-08-2012	100.50	16-01-2013	107
	F. No 14020/4(18)/2012-SG-1	20-09-2012	202.50	22-03-2013	151
	F. No 14020/4(18)/2012-SG-1	30-11-2012	33.50	18-02-2013	48
	F. No 14020/4(18)/2012-SG-1	30-11-2012	580.00	18-02-2013	48
2013-14	F. No 14020/7(18)/2013-SG-1	28-06-2013	1631.50	03-09-2013	35
	F. No 14020/7(18)/2013-SG-1	28-06-2013	9.00	03-09-2013	35
	F. No 14020/7(18)/2013-SG-1	07-08-2013	50.00	22-11-2013	75
	F. No 14020/7(18)/2013-SG-1	24-09-2013	610.50	28-02-2014	125
	F. No 14020/7(18)/2013-SG-1	24-09-2013	3.00	28-02-2014	125
	F. No 14020/13/2013-SG-1	26-03-2014	432.93	18-07-2014	82
2014-15	F.No 14020/13/2013-SG-1	29-09-2014	144.31	19-12-2014	49
	F. No 11015/16(18)/2014-SG-1	24-02-2015	200.34	04-08-2015	129
	F.No 11016/18/2014-SG-1	29-12-2014	734.80	25-02-2015	26
	F.No 11015/02/2014-SG-II	19-06-2014	92.54	21-07-2014	0
	F.No 11015/02/2014-SG-II	19-06-2014	390.16	18-09-2014	59
2015-16	F. No 11015/5(19)/2015-SG-1	10-06-2015	55.00	11-12-2015	152
	F. No 11015/5(19)/2015-SG-1	10-06-2015	440.34	11-12-2015	152
	F. No 11015/5(19)/2015-SG-1	22-02-2016	1600.00	30-03-2016	5
	F.No 11015/5(19)2015-SG-I	28-03-2016	1700.00	16-06-2016	48
2016-17	F.No 11020/02/2016-Edu (Hostel)	28-03-2017	200.50	29-05-2017	30
	F.No 11020/02/2016-Edu (Hostel)	28-03-2017	802.00	29-05-2017	30
	F.No 11015/4(18)2016-Grant	23-03-2017	27.10	29-06-2017	66
	F.No 11015/4(18)2016-Grant	23-03-2017	158.38	29-06-2017	66
	F.No 11015/4(18)2016-Grant	26-09-2016	57.97	29-06-2017	244
	F.No 11015/4(18)2016-Grant	27-06-2016	1350.00	29-06-2017	335
	F.No 11015/4(18)2016-Grant	28-06-2016	350.00	29-06-2017	334
	F.No 11015/4(18)2016-Grant	26-09-2016	231.89	29-06-2017	244

Appendix 2.3.2

Statement showing discrepancy between cash book and bank transaction statement

(Paragraph reference: 2.3.9.3)

(Amount in ₹lakh)

Sl. No.	Name of the Contractor/Beneficiary	Name of work	Amount shown as paid as per cash book			Amount paid as per bank statement							Difference Amount
			July 2014	December 2014	Total	July 2014			December 2014			Total Amount	
						Cheque No.	Date	Amount	Cheque No.	Date	Amount		
1	2	3	4	5	6 (Col. 4 + 5)	7	8	9	10	11	12	13 (Col. 9 + 12)	14 (Col. 6 - 13)
1	Kuolie Metha	Development of Kezha Fishery Project at Metha Colony, Signal Angami, Dimapur	106.83	34.98	141.81	718698	25/07/2014	83.06	805778	22/12/2014	30.08	113.14	28.67
2	Aguonuo	Development of Aguonuo Fishery Project at Razaphe village, Dimapur	125.69	41.89	167.58	718699	26/07/2014	99.5	805779	22/12/2014	36.02	135.52	32.06
3	Kedou	Development of N. Putsere Fish and Fish Seed Production Farm at Sovima village, Dimapur	116.52	38.84	155.36	718700	26/07/2014	92.24	805780	22/12/2014	33.4	125.64	29.72
4	Vikuolie	Innovative Project for Integrated Fisheries Project at Burma Camp	63.32	21.75	85.07	718701	25/07/2014	51.6	805781	22/12/2014	18.7	70.3	14.77
TOTAL			412.36	137.46	549.82			326.4			118.2	444.6	105.22

Appendix 2.3.3
Statement showing unverifiable projects
(Paragraph reference: 2.3.10.2 (i))

(*₹ in lakh*)

Sl. No.	Year	Name of the projects	District	Amount Approved/ released by Gol
1	2012-13	Innovative Project for Construction of Integrated Fisheries Project at Burma Camp, Dimapur	Dimapur	91
2	2013-14	Construction of Amenity Centre.	Dimapur	30
3	2013-14	Approach road from playground to Bamunpukhuri-II village Dimapur.	Dimapur	25
4	2013-14	Setting up of computer training centre for STs at Purana Bazar, Dimapur (Backward class Development society)	Dimapur	95
5	2013-14	Construction of tribal Approach road at Old veterinary colony, Dimapur	Dimapur	60
6	2014-15	Construction of minority tribal girls hostel at Nagarjan	Dimapur	65
7	2012-13	Construction of Tribal Bhavan at Midland Kohima	Kohima	40
8	2012-13	Construction of tribal working women lodge	Kohima	50
9	2012-13	Construction of road between Gariphema and Gariphe Basa	Kohima	80
10	2015-16	Construction of Orphanage Home at Kohima Village, Kohima.	Kohima	50
11	2015-16	Const, of Human Resource Centre, Mokokchung	Mokokchung	25
12	2014-15	Construction of Youth sports Training Centre at Mhaikam Peren.	Peren	50
13	2015-16	Development of Skill in woodcrafts at Mhainamtsi.	Peren	50
Total				711

Appendix-2.3.4

Statement showing short execution of works in nine projects

(Paragraph reference: 2.3.10.2 (iii))

A. Statement showing short execution of works in five projects

(Amount in ₹)

1 Aguonuo fishery project at Razaphe, Dimapur									
Sl No	Components of work to be executed	Unit	Estimated cost	Quantity work to be executed	Rate	Quantity of work executed	Value of work executed	Quantity of work short executed	Value ow work short executed
1	2	3	4	5	6	7	8	9	10
i	Digging pond	sqm	8454000	26600	317.83	570	181163.10	26030.00	8273114.90
ii	Security fencing	lumpsum	2343800	lumpsum	2343800	0	0.00	2343800.00	2343800.00
iii	Side wall of the pond	lumpsum	4828206	lumpsum	4828206	0	0.00	4828206.00	4828206.00
Total							181163.10		15445120.90
2 N. Putsera fishery project									
i.	Digging pond	sqm	10902700	30200	361.02	6918	2497536.36	23282.00	8405267.64
3 Construction of village marketing shed at Kiphire									
Sl. No.	Particulars	Unit	Estimated cost	Quantity of work to be executed	Rate	Quantity executed	Value of work executed	Amount paid to contractor	Value of work short executed
i.	Plinth area of village marketing shed to be constructed	sqm	764635.78	456.75	16740.79	66.89	1119791.44	9900000	8780208.56
4 Construction of community multipurpose training Institute at Tizit									
Sl. No.	Components of work to be executed	Unit	Estimated cost	Rate	Quantity executed	Value of work executed	Amount paid to contractor	Value of work short executed	
i.	Brick walled building	sqm	240	15119.93	183.85	2779768.89	5000000	2220231.11	
5 Construction of Baudi community building at Peren new HQ									
Sl. No.	Particulars	Quantity to be executed	Unit	Estimate	Rate	Quantity executed	Amount of work executed	Amount paid to contractor	Value of work short executed
i.	Brick walled building	240	sqm	4570080	19042	141.54	2695204.68	4000000	1304795.32

B. Statement showing short execution of works in five projects

6 Approach road to Kejanglo rubber plantation								
Sl. No	Particulars	Unit	Rate allowed	Estimated cost of the items of work to be executed	Rate to be allowed (for ordinary soil)	Value of work executed	Amount paid to contractor	Value of work short executed
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>Col 9 (Col. 8 -7)</i>
i.	Ordinary Rock	Cum	286.77	10550	179.01	1888555.5	-	-
ii.	Hard Rock	cum	406.8	18309.8	179.01	3277637.298	-	-
iii.	Hard Rock (blasting Prohibited)	cum	430.53	7680	179.01	1374796.8	-	-
Total						6540989.598	19900000	13359010.40

C. Statement showing short execution of works in Construction of tribal girls hostel at Peren

7 Construction of tribal girls hostel at Peren									
Sl. No	Particulars of work	Unit	Executed	Rate	Estimate	Quantity executed	Value of work done	Amount paid to contractor	Value of work short executed
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>Col. 10 (Col. 9- 8)</i>
i.	Plinth area of the hostel to be constructed	sqm	189.23	19402	3671440.46	92.9	1802445.8	5000000	3017309.62
ii.	Approach road and site levelling	10 per cent of value of work done	-	-	367144.046	-	180244.58		
Total					4038584.506	-	1982690.38		

D. Statement showing short execution of work in Construction of Construction of Community based poultry, piggery farms and fishery ponds at Rengmapani

8 Construction of Community based poultry, piggery farms and fishery ponds at Rengmapani								
Sl. No.	Particulars of work	No. of farms. Ponds to be constructed	Rate	To be done	Expenditure per beneficiary	Quantity of work executed	Value of work done	Value of work short executed
i.	Construction of poultry farm	192	13375	2568000	14266.67	72.65	971693.75	1596306.25
ii.	Construction of Piggery farm	180	8783.33	1581000	325.91	137.13	1204458.043	376541.96
iii.	Construction of fishery pond	4851	483.4	2345000	483.41	963.97	465983.098	1879016.90
Total				6494000			2642134.891	3851865.11

E. Statement showing short execution of work Skill Development and Training for women group at Mokokchung

9 Skill Development and Training for women group at Mokokchung								
Sl. No.	Type of project	Cost of project	Unit (No. of beneficiaries)	Expenditure per beneficiary	Actual number of beneficiaries provided	Value of work done	Amount paid to contractor	Value of work short executed
i.	Poultry	5765000	50	115300	5	576500	9900000.00	8046585.71
ii.	Piggery	3769200	70	53845.71	20	1076914.3		
iii.	Tailoring unit	400000	20	20000	10	200000		
Total						1853414.286		

Appendix 2.4.1
Statement showing sample selection
(Paragraph reference: 2.4.2)

State	Administrative units	Total	Total border units	Sampled
Nagaland	Districts	11	4	2
	Blocks	74	13	3
	Villages (Gram Panchayats)	1530	224#	16
<p><i># out of 224 villages, BADP was implemented in 116 villages during 2012-17.</i></p> <p><i>457 works valuing ₹ 123.69 crore were undertaken in 116 villages out of which 97 works in sampled 16 villages valuing ₹ 50.02 crore were selected for joint verification.</i></p> <p style="text-align: center;">Districts, blocks, Villages sampled/selected for Performance Audit on BADP</p>				
State	Name of selected			
	District	Block	Gram Panchayat	
1	2	3	4	
Nagaland	Mon	Chen	Choknyu	
			Chenwetnyu	
			Chen town	
			Wangti	
			Angjangyang	
			Longching	
		Aboi	Mohung	
			Aboi Hq	
			Aopao	
			Sowa	
	Tuensang	Noklak	Choaha	
			Noklak town/ Village	
			Nokyan	
			Pangsha	
			Dan	
			Chendang Saddle	
Total	2	3	16	

Appendix-2.4.2

Statement showing delay in release of fund by the State Government

(Paragraph reference 2.4.8.2)

(₹ in crore)

Year	GoI release		GoN release		Delay in release	Kept in CD	Drawn from CD	
	Date	Amount	Date	Amount			Date	Amount
2012-13	16-07-2012	18.00	16-03-2013	16.45	7 months 14 days	10.00	0	0
2012-13		0	12-03-2013	1.55	7 months 10 days	0.78	18-07-2013	0.78
2012-13	20-02-2013	2.00	25-03-2013	2.00	17 days	0		0
2013-14	18-06-2013	7.95	17-03-2014	6.45	7 months 13 days	5.00		0
2013-14		0	18-03-2014	1.50	8 months 12 days	0		0
2013-14	18-07-2013	12.05	17-03-2014	12.05	8 months 13 days	8.44	13-02-2014	4.00
2013-14	14-03-2014	10.00	21-08-2014	10.00	4 months 23 days	0		0
2014-15	25-08-2014	9.93	21-01-2015	4.31	4 months 12 days	0	13-09-2013	6.00
2014-15		0	16-03-2015	1.30	6 months 5 days	0	13-08-2014	8.03
2014-15		0	29-03-2015	4.31	6 months 18 days	4.31	25-08-2014	4.76
2014-15	25-11-2014	10.08	29-03-2015	10.08	3 months 17 days	5.04	30-03-2015	0
2015-16	22-7-2015	16.65	01-03-2016	16.65	6 months 25 days	8.33	15-02-2016	4.80
2015-16	06-02-2016	3.35	30-03-2016	3.35	1 month 6 days	0	11-12-2015	4.11
2015-16	21-03-2016	9.10	15-09-2016	9.10	5 months 10 days	0	1-08-2016	4.00
2016-17	30-06-2016	22.39	12-12-2016	3.26	4 months 28 days	0	09-12-2016	3.91
2016-17	27-1-2017	2.61	18-03-2017	2.61	1 months 3 days	0		0
2016-17		0	07-03-2017	19.13	7 months 21 days	14.65		0
2016-17	20-03-2017	6.14		0	4 months 27 days	0		0
2016-17	30-03-2017	1.01		0	4 months 17 days	0		0
Total		131.26		124.10	Total	56.55		40.39
Balance in Civil Deposit						16.16		

Appendix-2.4.3

Statement showing unexecuted works found during joint inspection

(Paragraph reference: 2.4.9.1 (i))

(₹ in crore)

SL No	AAP year	Dist rict	Block/Village	Name of work	Value of works	Date of work order	Completed as per record	Payment Made
1	2013-14	Mon	Longching	Construction of approach road from border road junction to Longching	0.10	20-12-2013	By March 2014	0.10
2	2013-14	Tuen sang	Noklak/Dan	Construction of approach road teacher quarters to Main road	0.30	17-11-2014	November 2015	0.30
3	2014-15	Mon	Aboi/ Longching	Community building	0.10	16-12-2016	by	0.10
Total					0.50			0.50

Source: Records of the Department and result of joint inspection of works

Appendix-2.4.4
Statement showing short execution of works
(Paragraph reference: 2.4.9.1 (ii))

(Amount in ₹)

Sl. No.	Name of the project:	Year/ date of commencement	Target date of Completion/ date of completion	Estimated cost of the project:	Net Payment made upto 31-03-2017	Quantity to be executed as per estimate			As per Actual Joint inspection		Value of work short executed (difference calculated at Pro rata basis/ SOR applicable)		
						Description of the work	Quantity	Rate	Amount	Quantity	Amount	Quantity	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13 (Col. 8-11)	14 (Col. 10-12)
1	Construction of Circular Road - Angiangyang	20-08-2012	21-10-2013	30,00,000	24,75,000	Providing , laying, spreading and compacting stone, with roller, watering etc. Grading No.I	362.40	3203.00	1160767.00	362.40	1160767.20	-	0.00
						Grading No.III using screening crushable type such as Moorum or gravel	181.20	3440.00	623328.00	0.00	0.00	181.20	623328.00
						Construction of retaining wall	44.00	24494.00	1077736.00	0.00	0.00	44.00	1077736.00
Sub Total (A)								2861831.00		1160767.20		1701064.00	
2	Construction of Drainage at Angiangyang	13-05-2016	01-09-2016	8,00,000	6,50,000	Earth Work Excavation of Foundation of structure ordinary soil, manual means	154.35	137.00	21146.00	154.35	21145.95	0.00	-
						Plain Cement concrete 1:3:6 nominal mix in foundation with crushed stone aggregate 40 mm nominal size	38.59	7977.00	307832.00	0.00	0.00	38.59	307832.00
						Stone Masonry work in cement mortar 1:3 in foundation complete, square rubble coursed rubble	46.31	9362.00	433554.00	0.00	0.00	46.31	433554.00
Sub Total (B)								762532.00		21145.95		741386.00	
3	Construction of Village Connectivity Road at Wangti Langshai	19-02-2015	20-08-2015	20,00,000	13,81,000	Excavation of road way in soil in mechanical means	3240.00	168.00	544320.00	3240.00	544320.00	0.00	0.00
						Excavation of road way in ordinary rock by deploying a dozer	4160.00	284.00	1181440.00	4160.00	1181440.00	0.00	-
						Construction of unlined surface drains of average cross sectional area 0.40 sqm in soil	630.00	75.00	47250.00	0.00	0.00	630.00	47250.00
						Construction of unlined surface drains of average cross sectional area 0.40 sqm in ordinary rock	880.00	152.00	133760.00	0.00	0.00	880.00	133760.00
Sub Total (C)								1906770.00		1725760.00		181010.00	
4	Construction of 2 Nos of houses for GHS Noklak Hq	19-12-2015	11-07-2016	20,00,000	16,34,000	Total Cost of house	2.00	996874.00	1993748.00	1.00	996874.00	1.00	996874.00
Sub Total (D)								1993748.00		996874.00		996874.00	

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Sl. No.	Name of the project:	Year/ date of commencement	Target date of Completion/ date of completion	Estimated cost of the project:	Net Payment made upto 31-03-2017	Quantity to be executed as per estimate			As per Actual Joint inspection		Value of work short executed (difference calculated at Pro rata basis/ SOR applicable)		
						Description of the work	Quantity	Rate	Amount	Quantity	Amount	Quantity	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13 (Col. 8-11)	14 (Col. 10-12)
5	Chenwetnyu Common Facility	03-01-2012	06-11-2012	4000000	3299000	Plinth area as per estimate and actuals	1835.00	1404.69	2577606.15	1296.60	1821324.38	538.40	756281.77
Sub Total (E)									2577606.15		1821324.38		756281.77
6	Construction of GHHS Staff Quarters (2 Nos) Ph-I & Ph-II	06-01-2014	28-09-2014	1000000	1000000	Cost of construction of quarters	2.00	500000.00	1000000.00	1.00	500000.00	1.00	500000.00
Sub Total (F)									1000000.00		500000.00		500000.00
7	Construction of Retaining wall - Noklak town	17-08-2012	09-07-2013	800000	661000	Excavation for structure -Earth work in excavation of foundation of structures	37.31	205.00	7648.55	37.31	7648.55	0.00	0.00
						PCC 1:3:6 in foundation	4.95	7169.00	35486.55	4.95	35486.55	0.00	0.00
						Stone masonry work in cement mortar	63.38	7097.00	449807.86	41.95	297733.34	21.43	152074.52
						Back filling behind abutment, wing wall and return wall etc	44.19	6093.00	269249.67	44.19	269249.67	0.00	0.00
Sub Total (G)									761992.63		610118.11		152074.52
8	Construction of Retaining wall- Noklak village	06-01-2014	28-05-2014	1000000	819000	Excavation for structure work in excavation of foundation of structures as per drawing and technical specification, i/c setting etc complete 1x16.80x1.30x1.00	21.84	412.00	8998.08	21.84	8998.08	0.00	0.00
						PCC 1:3:6 in foundation (Plain CC 1:3:6 mix with crushed stone aggregate 40 mm size	2.90	12150.00	35235.00	2.90	35235.00	0.00	0.00
						Stone masonry work in cement mortar 1:3 for substructure complete	54.15	11708.00	633988.20	47.85	560227.80	6.30	73760.40
						Back filling behind abutment, wing wall and return wall etc complete	25.60	10818.00	276940.80	0.00	0.00	25.60	276940.80
Sub Total (H)									955162.08		604460.88		3507012.00
9	Construction of Morung at Choknyu	01-01-2016	01-01-2017	2000000.00	523000.00	Earth work in excavation foundation or drain dressing of side and ramming of bottom							
						All kind of soil	39.56	311.38	12318.19	39.56	12318.19	0.00	0.00
						Providing 100 mm thick soiling with approved quality of stone, carriage watering ramming, consolidation	42.82	339.77	14548.95	42.82	14548.95	0.00	0.00
						Providing and laying in position cement concrete of specified grade	9.36	8462.47	79208.72	9.36	79208.72	0.00	0.00

Sl. No.	Name of the project:	Year/ date of commencement	Target date of Completion/ date of completion	Estimated cost of the project:	Net Payment made upto 31-03-2017	Quantity to be executed as per estimate				As per Actual Joint inspection		Value of work short executed (difference calculated at Pro rata basis/ SOR applicable)	
						Description of the work	Quantity	Rate	Amount	Quantity	Amount	Quantity	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13 (Col. 8-11)	14 (Col. 10-12)
						Reinforcement for RCC work Straightening cutting bending placing in position and binding	1072.84	98.37	105535.27	1072.84	105535.27	0.00	0.00
						Mild steel and medium tensile bar	390.79	78.30	30598.86	390.79	30598.86	0.00	0.00
						Providing and laying in position reinforced cement concrete, 20 mm	8.29	8941.71	74126.78	8.29	74126.78	0.00	0.00
						Centering and shuttering	73.30	439.50	32215.35	73.30	32215.35	0.00	0.00
						Lintels beams plinth beams girders	90.68	301.77	27364.50	90.68	27364.50	0.00	0.00
						Reinforced cement concrete work in wall, abutment post, struts, column pillars	4.13	9076.85	37487.39	4.13	37487.39	0.00	0.00
						Brick work, foundation, plinth, step	27.31	8356.79	228223.93	27.31	228223.93	0.00	0.00
						Half brick work masonry - deduct door windows	132.41	895.90	118626.12	132.41	118626.12	0.00	0.00
						Extra brick work in superstructure above plinth level upto five floor level	132.41	82.40	10910.58	132.41	10910.58	0.00	0.00
						Reinforcement cement concrete work in beams suspended floor roofs...	8.55	9087.07	77694.45	8.55	77694.45	0.00	0.00
						Providing wood work in frames of door, windows,, etc	5.48	45201.32	247703.23	0.00	0.00	5.48	247703.23
						Providing ad fixing paneled glazed shutter for doors and window	21.64	2977.27	64428.12	0.00	0.00	21.64	64428.12
						Providing and fixing paneling and glazing in	15.34	1767.32	27110.69	0.00	0.00	15.34	27110.69
						Providing and fixing S grills of required pattern	224.37	112.50	25241.63	0.00	0.00	224.37	25241.63
						Providing and fixing ISI marked MS sliding door	2.00	243.57	487.14	0.00	0.00	2.00	487.14
						Providing and fixing ISI marked MS tower bolt	8.00	126.28	1010.24	0.00	0.00	8.00	1010.24
						for window	54.00	84.81	4579.74	0.00	0.00	54.00	4579.74
						ISI marked oxidised MS handle with screws 100 mm	31.00	30.39	942.09	0.00	0.00	31.00	942.09
						Filling excavated earth in trenches plinth side of foundation etc	68.51	45.79	3137.07	68.51	3137.07	0.00	0.00
						Providing 100 m thick soiling with stone carriage etc	152.25	339.77	51729.98	152.25	51729.98	0.00	0.00
						Cement concrete flooring with floating	152.25	421.40	64158.15	87.21	36749.45	65.04	27408.70

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Sl. No.	Name of the project:	Year/ date of commencement	Target date of Completion/ date of completion	Estimated cost of the project:	Net Payment made upto 31-03-2017	Quantity to be executed as per estimate				As per Actual Joint inspection		Value of work short executed (difference calculated at Pro rata basis/ SOR applicable)	
						Description of the work	Quantity	Rate	Amount	Quantity	Amount	Quantity	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13 (Col. 8-11)	14 (Col. 10-12)
						coat							
						12 mm cement plaster, plinth wall outside, inside, deduct door, windows	330.07	230.93	76223.07	330.07	76223.07	0.00	0.00
						Distempering with oil bound washable distemper	330.07	89.08	29402.64	0.00	0.00	330.07	29402.64
						Paining wood work	12.55	145.04	1820.25	0.00	0.00	12.55	1820.25
						Corrugated GS sheet roofing fixed with polymer coated j or l hook	146.56	1108.84	162511.59	0.00	0.00	146.56	162511.59
						Providing ridges or hips of width 60 cm	17.70	778.58	13780.87	17.70	13780.87	0.00	0.00
						Fixing insulated board ceiling or approved quality	149.68	781.20	116930.02	0.00	0.00	149.68	116930.02
Sub Total (I)									1740055.61		1030479.50		709576.08
10	Improvement of Road from Choknyu Village to Mon-Tuensang Road Phase-I	Jan-15	01-04-2015	150,00,000	130,02,000	Excavation of road way in soil in mechanical means	10370.00	168.00	1742160.00	0.00	0.00	10370.00	1742160.00
						Excavation of road way in Ordinary rock by deploying dozer	13681.00	284.00	3885404.00	0.00	0.00	13681.00	3885404.00
						Construction of unlined surface drains in soil	2860.00	75.00	214500.00	2860.00	214500.00	0.00	0.00
						Construction of unlined surface drains in ordinary rocks.	4140.00	152.00	629280.00	4140.00	629280.00	0.00	0.00
						Construction of RCC Slap Culvert	3.00	597558.00	1792674.00	3.00	1792674.00	0.00	0.00
						Construction of Toe Wall	60.00	24500.00	1470000.00	60.00	1470000.00	0.00	0.00
Sub Total (J)									9734018.00		4106454.00		5627564.00
11	Construction of 5 nos. of toilet at GHS Noklak for boys & Girls	Jan-16	12 Months	15,00,000	3,92,000	Cost of construction of toilet for boys and girls	5.00	300000.00	1500000.00	2.00	600000.00	3.00	900000.00
Sub Total (K)									1500000.00		600000.00		900000.00
12	Construction of 1 no. of Teacher's Quarter at Dan village	03-09-2012	08-07-2013	800000	762000	Earth work excavation in foundation trenches of drains	26.64	179.01	4768.83	26.64	4768.83	0.00	0.00
						Providing and laying in position cement concrete	2.78	7258.50	20178.63	0.00	0.00	2.78	20178.63
						Brick work with FPS bricks of class	41.32	9782.58	404216.21	62.48	57942.66	-21.16	346273.54
						Filling available excavated earth in trenches plinth side of foundation	13.86	54.94	761.47	13.86	761.47	0.00	0.00
						Providing wood work in frames of door, windows and outer frames	0.87	39307.30	34236.66	0.76	30046.50	0.11	4190.16

Sl. No.	Name of the project:	Year/ date of commencement	Target date of Completion/ date of completion	Estimated cost of the project:	Net Payment made upto 31-03-2017	Quantity to be executed as per estimate				As per Actual Joint inspection		Value of work short executed (difference calculated at Pro rata basis/ SOR applicable)	
						Description of the work	Quantity	Rate	Amount	Quantity	Amount	Quantity	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13 (Col. 8-11)	14 (Col. 10-12)
						Providing and fixing paneling or paneling and glazing in paneled door etc	12.28	1281.12	15732.15	10.85	13900.15	1.43	1832.00
						Providing wood work in frames of false ceiling partitions etc	2.52	34755.63	87618.94	2.52	87618.94	0.00	0.00
						Providing corrugated G.S sheet roofing fixed with polymer coated J or L hooks bolts and nuts 8mm dia etc. complete (0.63mm thick)	83.10	927.32	77060.29	83.10	77060.29	0.00	0.00
						Providing rides or hip	20.60	607.03	12504.82	20.60	12504.82	0.00	0.00
						12 mm cement plaster	183.36	208.48	38226.89	0.00	0.00	183.36	38226.89
						Providing 100mm thick soiling with approved quality of stone	37.13	264.26	9811.97	0.00	0.00	37.13	9811.97
						Cement concrete flooring	37.13	320.58	11903.14	56.00	108676.40	-18.87	-96773.26
						Providing and fixing plain AC sheet ceiling	37.13	670.66	24901.61	37.13	24901.61	0.00	0.00
						Providing and fixing Aluminum tower bolts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
						300 x 10 mm	12.00	125.83	1509.96	12.00	1509.96	0.00	0.00
						150 x 10 mm	20.00	80.55	1611.00	20.00	1611.00	0.00	0.00
						Providing and fixing Aluminum handles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
						125 mm	6.00	88.75	532.50	6.00	532.50	0.00	0.00
						75 mm	10.00	54.12	541.20	10.00	541.20	0.00	0.00
						Providing and fixing 50 cm long Aluminum kicking plate 100x3 15 mm etc	3.00	230.75	692.25	3.00	692.25	0.00	0.00
						Finishing walls with water proofing cement paints	214.20	51.21	10969.18	0.00	0.00	214.20	10969.18
						Applying priming coat mixed pink or grey primer on wood work	78.04	29.02	2264.58	78.04	2264.58	0.00	0.00
						Painting with oil type wood preservative of approved brand manufacture	78.04	24.45	1907.96	78.04	1907.96	0.00	0.00
Sub Total (L)									761950.24		427241.12		334709.11
13	Construction of Community Toilet at Chen Hq (2 units)	Jan-16	12 Months	20,00,000	16,73,000	Construction of 1st unit of Community toilet (plinth area)	30.00	20926.00	627780.00	13.50	282501.00	16.50	345279.00
						Construction of 2nd unit of Community toilet with Water supply			911902.00	0.00	0.00		911902.00
Sub Total (M)									1539682.00		282501.00		1257181.00

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Sl. No.	Name of the project:	Year/ date of commencement	Target date of Completion/ date of completion	Estimated cost of the project:	Net Payment made upto 31-03-2017	Quantity to be executed as per estimate				As per Actual Joint inspection		Value of work short executed (difference calculated at Pro rata basis/ SOR applicable)	
						Description of the work	Quantity	Rate	Amount	Quantity	Amount	Quantity	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13 (Col. 8-11)	14 (Col. 10-12)
14	Construction of community toilet at Chendang Saddle	01-01-2016	01-01-2017	500000	131000	Construction work: Plinth area	15.68	28282.87	443333.95	4.96	140283.02	10.72	303050.93
						Furnishing and accessories							
						Providing & Fixing water closet	1.00	7386.92	7386.92	0.00	0.00	1.00	7386.92
						Providing and fixing white vitreous chain	1.00	936.48	936.48	0.00	0.00	1.00	936.48
						Providing and fixing china squatting plate urinal	1.00	2094.00	2094.00	0.00	0.00	1.00	2094.00
						Providing and fixing wash basin	1.00	268.60	268.60	0.00	0.00	1.00	268.60
						100 mm dia centrifugally cast	9.00	742.00	6678.00	0.00	0.00	9.00	6678.00
						75 dia mm pipe	2.00	62.98	125.96	0.00	0.00	2.00	125.96
						100 mm dia pipe	2.00	75.57	151.14	0.00	0.00	2.00	151.14
						100 mm sand cast iron	1.00	350.00	350.00	0.00	0.00	1.00	350.00
						100 mm sand cast iron	1.00	342.00	342.00	0.00	0.00	1.00	342.00
						75 mm	4.00	109.15	436.60	0.00	0.00	4.00	436.60
Container 109 mm wide	1.00	328.48	328.48	0.00	0.00	1.00	328.48						
Providing and fixing G.I Pipe	6.00	323.37	1940.22	0.00	0.00	6.00	1940.22						
Sub Total (N)								464372.35		140283.02		324089.33	
15	Purchase of Ambulance at Aboi PHC	16-12-2015	01-01-2017	1500000	892000	Supply order for supply of Medicine	1.00	475000.00	475000.00	0.00	0.00	1.00	475000.00
						Supply of Ambulance (including construction of Garage) Ph. I	1.00	475000.00	475000.00	1.00	425000.00	0.00	50000.00
						Supply of Ambulance (including construction of Garage) Phase II	1.00	475000.00	475000.00	0.00	0.00	1.00	475000.00
Sub Total (O)								1425000.00		425000.00		1000000.00	
16	Construction of Bridge over Tapi at Chen	16-06-2016	16-06-2017	148537000	79366000	Foundation							
						Excavation for Structure Earth of foundation	1261.40	176.00	222006.40	1261.40	222006.40	0.00	0.00
						Providing 100 mm thick soiling with approved quality of stone including carriage, watering, ramming	219.05	339.77	74426.62	219.05	74426.62	0.00	0.00
						Providing Plain cement concrete 1:3:6mixed with crushed stone	57.16	7977.00	455981.27	57.16	455981.27	0.00	0.00
						Filling Annular space around footing in lean cement concrete 1:3:6 nominal mix	18.01	8776.00	158073.31	18.01	158073.31	0.00	0.00
						Plain/RCC in open foundation RCC M35 grade using concrete mixer	255.52	10788.00	2756573.93	255.52	2756573.93	0.00	0.00
Supply fitting and placing un-coated mild steel reinforcement in foundation	230.92	83508.00	19283667.36	230.92	19283667.36	0.00	0.00						

Sl. No.	Name of the project:	Year/ date of commencement	Target date of Completion/ date of completion	Estimated cost of the project:	Net Payment made upto 31-03-2017	Quantity to be executed as per estimate				As per Actual Joint inspection		Value of work short executed (difference calculated at Pro rata basis/ SOR applicable)	
						Description of the work	Quantity	Rate	Amount	Quantity	Amount	Quantity	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13 (Col. 8-11)	14 (Col. 10-12)
						Sub-Structure							
						i. Plain/reinforced cement concrete in substructure RCC M35 grade height 5 m to 10 m	470.17	11773.00	5535275.05	470.17	5535275.05	0.00	0.00
						ii. Supply, fitting and placing Mild steel reinforcement in Sub-structure	136.85	82474.00	11286566.90	136.85	11286566.90	0.00	0.00
						iii. Providing weep holes in brick masonry/plain/reinforced concrete abutment wing wall with 10 mm dia AC pipe	1000.00	715.00	715000.00	1000.00	715000.00	0.00	0.00
						iv. Back filling behind abutment, wing wall and return wall with sandy material	440.23	4245.00	1868774.45	440.23	1868774.45	0.00	0.00
						v. Providing and laying filter media granular materials/stone	20.52	981.00	20130.12	20.52	20130.12	0.00	0.00
						Superstructure						0.00	0.00
						i. Furnishing and placing reinforced cement concrete in superstructure RCC grade M 35	170.76	12924.00	2206851.06	155.64	2011440.18	15.12	195410.88
						ii. Supply , fitting nd placing HYSD bar reinforcement in super structure	810.53	86026.00	69726782.82	810.53	69726782.82	0.00	0.00
						Bearing and Joints						0.00	0.00
						i. Supplying, fitting and fixing in position true to line and level elastomeric bearing	3840.00	6.80	26112.00	3840.00	26112.00	0.00	0.00
						ii. Modular strip/box seal joint (Providing and laying of modular strip box expansion joint including anchorage catering etc	17.10	1092.00	18673.20	12.30	13431.60	4.80	0.00
						iii. Providing & Fixing 2 mm thick corrugated copper plate in expansion joint	17.10	839.00	14346.90	17.10	14346.90	0.00	0.00
						Formwork						0.00	0.00
						Centering and shuttering including strutting, Propping etc and removal of form using steel sections	1593.20	238.50	379978.20	1593.20	379978.20	0.00	0.00
						Columns, Pillars, Piers, Abutment, Post and Struts	1860.00	395.55	735723.00	1860.00	735723.00	0.00	0.00
						Centering and shuttering including strutting, propping etc and removal of	756.00	337.50	255150.00	756.00	255150.00	0.00	0.00

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Sl. No.	Name of the project:	Year/ date of commencement	Target date of Completion/ date of completion	Estimated cost of the project:	Net Payment made upto 31-03-2017	Quantity to be executed as per estimate				As per Actual Joint inspection		Value of work short executed (difference calculated at Pro rata basis/ SOR applicable)	
						Description of the work	Quantity	Rate	Amount	Quantity	Amount	Quantity	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13 (Col. 8-11)	14 (Col. 10-12)
						form using steel sections.							
						Extra for additional height in centering, shuttering where ever required with adequate bracing, propping etc	756.00	185.57	140290.92	756.00	140290.92	0.00	0.00
						Furnishing of Superstructure						0.00	0.00
						i. Providing and applying tack coat with bitumen emulsion pressure distributor at rate 20 kg per sqm	232.96	18.20	4239.87	0.00	0.00	232.96	4239.87
						Mastic Asphalt (Providing and laying 12 mm thick mastic asphalt wearing course on top of deck including approach slab	232.96	487.00	113451.52	0.00	0.00	232.96	113451.52
						Seal Coat (Providing and laying seal coat sealing the voids in a bituminous surface	232.96	112.00	26091.52	0.00	0.00	232.96	26091.52
						Construction of RCC Railing of M30 grade in situ with 20 mm nominal size aggregate	1.99	2510.00	5004.31	1.99	5004.31	0.00	0.00
						Providing, fitting and fixing mild steel railing	181.60	4196.00	761993.60	152.00	637792.00	29.60	124201.60
						Drainage spouts	17.00	4328.00	73576.00	17.00	73576.00	0.00	0.00
						Painting Works on concrete surface	360.84	190.00	68559.36	345.72	65686.56	15.12	2872.80
						River Training and Protection Works						0.00	0.00
						i. Providing and laying stone pitching on slopes laid over prepared filter	54.47	1598.00	87046.26	54.47	87046.26	0.00	0.00
						Stone Masonry work in cement mortar for sub structure complete						0.00	0.00
						Toe wall	18.00	9089.00	163602.00	18.00	163602.00	0.00	0.00
						Providing and laying flooring over cement concrete bedding	96.03	11434.00	1098007.02	96.03	1098007.02	0.00	0.00
						Providing a gabion structure for erosion control, river training work and protection works	720.00	7428.00	5348160.00	720.00	5348160.00	0.00	0.00
						Detail Estimate for construction of Approach road to bridge						0.00	0.00
						Cutting of trees etc girth from 300 mm to 600 mm	118.00	287.00	33866.00	118.00	33866.00	0.00	0.00
						Cutting of trees etc girth from 600 mm to 900 mm	66.00	516.00	34056.00	66.00	34056.00	0.00	0.00
						Clearing and grubbing road land						0.00	0.00

Sl. No.	Name of the project:	Year/ date of commencement	Target date of Completion/ date of completion	Estimated cost of the project:	Net Payment made upto 31-03-2017	Quantity to be executed as per estimate				As per Actual Joint inspection		Value of work short executed (difference calculated at Pro rata basis/ SOR applicable)	
						Description of the work	Quantity	Rate	Amount	Quantity	Amount	Quantity	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13 (Col. 8-11)	14 (Col. 10-12)
						In widening	0.58	79289.00	45987.62	0.58	45987.62	0.00	0.00
						Excavation in Hill Area in soil by mechanical means	13757.40	230.00	3164202.00	13757.40	3164202.00	0.00	0.00
						Excavation in Hill Area in ordinary rock by mechanical means	7857.45	329.00	2585101.05	7857.45	2585101.05	0.00	0.00
						Construction of Sub grade and earthen Shoulders	384.00	781.00	299904.00	384.00	299904.00	0.00	0.00
						Providing, laying, spreading and compacting stone aggregates of specific to WBM						0.00	0.00
						Grade I using screening crushable type gravel	720.00	3889.00	2800080.00	720.00	2800080.00	0.00	0.00
						Grade II	540.00	3900.00	2106000.00	540.00	2106000.00	0.00	0.00
						Grade III	540.00	4166.00	2249640.00	540.00	2249640.00	0.00	0.00
						Providing and applying Prime coat with bitumen emulsion on prepared surface of granular base	7200.00	51.70	372240.00	7200.00	372240.00	0.00	0.00
						Providing and applying tack coat with bitumen emulsion	7200.00	18.20	131040.00	7200.00	131040.00	0.00	0.00
						Providing laying and rolling of open graded premix surfacing of 20 mm thickness	7200.00	227.00	1634400.00	7200.00	1634400.00	0.00	0.00
						Seal Coat using type C	7200.00	112.00	806400.00	7200.00	806400.00	0.00	0.00
						Surface drain in soil	650.00	75.00	48750.00	650.00	48750.00	0.00	0.00
						Surface drain in ordinary rock	1270.00	152.00	193040.00	1270.00	193040.00	0.00	0.00
Sub Total (P)									140134821.60		139663311.90		471509.79
TOTAL (A to P)									170119741.70		154115721.05		16004020.66

Compiled from Departmental records.

Appendix-2.4.5
Statement showing incomplete works
(Paragraph reference: 2.4.9.1 (iii))

(₹ in crore)

Sl. No.	AAP year	District	Block	Name of work	Project cost	Date of issue of work order	To be completed within	Payment made till date	Date of completion as certified by the Department	Remarks
1	2013-14	Mon	Tobu	Construction of road with bailey bridge from Tobu road junction to Auching Village (Additional Fund)	10.00	29-05-2014	24 months	9.46	27-9-2014	-
	2015-16	Mon	Tobu	Construction of bridge at Yetyong river at Tobu	0.42	16-12-2015	12 months	0.40	5-4-2016	-
2	2012-13	Mon	Chen (Angjangy ang)	Multi Utility Centre	1.30	2-6-2013	2-6-2013	1.30	30-5-2016	Electrical works, including wiring, and fitting, Water supply and sanitary works pending.
3	2015-16	Mon	Choknyu	Improvement of road from Choknyu Village to Mon-Tuesang Road Ph-II	1.68	16-12-2015	12 months	0.50	24-5-2016	Vr. No.267 dt 31-3-2016
4	2014-15	Tuensang	Noklak/Pangsha	Construction of road from ITC Pangsha to Shingnyu	0.50	3-1-2015	12 months	0.50	29-5-2014	
Total					13.90			12.16		

Appendix-2.4.6
Statement showing delay in commencement of works
(Paragraph reference: 2.4.9.1 (iv))

(₹ in lakh)

Sl. No.	District	Village	Name of the project	Estimated cost	Date of joint inspection	Date of issue of work order	Work to start within	To be completed Within	No. of months lapsed from start of work (as on date of joint inspection)
1	Mon	Aboi Hq	Construction of town circular road at Aboi	21.00	24-06-2017	15-12-2016	10 days		6 Months
2		Angjanyang	Construction of retaining wall	3.00	24-06-2017	15-12-2016	10 days	12 Months	6 Months
3		Angjanyang	Maintenance of road	10.00	24-06-2017	15-12-2016	10 days	12 Months	6 Months
4		Angjanyang	Purchase of 25 mm GI Pipes	20.06	24-06-2017	15-12-2016	10 days	60 days	6 months
5		Chen Hq	Purchase of G.I. pipe for Chen block water supply restoration	20.00	23-06-2017	16-12-2015	10 days	6 Months	6 Months
6		Chen Town	Construction of teachers quarters	20.00	22-06-2017	15.12.2016	10 days	12 Months	6 Months
7		Choknyu	Construction of footstep	5.00	22-06-2017	15.12.2016	10 days	12 Months	6 Months
8		Choknyu	Construction of side-drainage of village approach road	10.00	22-06-2017	15.12.2016	10 days	12 Months	6 Months
9		Longching	Construction of rostrum	10.00	24-06-2017	15.12.2016	10 days	12 Months	6 Months
10		Mohung	Improvement of circular road	10.00	30-06-2017	15.12.2016	11 days	12 Months	6 Months
11		Mohung/ Apoa	Cardamom farming	14.00	30-06-2017	25-1-2017	0	12 months	3 months
12	Tuensang	Noklak	Khedi link road at Panso/Noklak road at Kowang	5.00	09-07-2017	15.12.2016	10 days	12 Months	6 Months
13		Noklak Vill & Noklak Town	Construction of retaining and footstep in six different locations in Noklak village and Noklak town	20.00	09-07-2017	15.12.2016	10 days	12 Months	6 Months
TOTAL				168.06					

Appendix-2.5.1
Statement showing year-wise expenditure of selected projects
(Paragraph reference: - 2.5.3)

(₹ in lakh)

Sl. No.	Name of the scheme	Name of project	Project year	Project cost	Total expenditure as of 31-03-2017	Expenditure details of various implementing units					Percentage of expenditure	
						Directorate	Dimapur	Wokha	Peren	Other districts	Directorate	Districts
1	CSS - Development of Marine Fisheries, Infrastructure & Post Harvest Operations	Development of Fisheries Post Harvest facilities through M/s Nagaland Fisheries Co-operative Federation Ltd. (NAFCOF) under the Centrally Sponsored Scheme on Development of Marine Fisheries, Infrastructure & Post Harvest Operations	2014-15	451	300	300	0	0	0	0	100	0
2	CSS - Development of Inland Fisheries & Aquaculture	"Development of freshwater aquaculture, waterlogged areas and coldwater fisheries & aquaculture" (FFDA) component of the Centrally Sponsored Scheme on Development of Inland Fisheries & Aquaculture	2012-13, 2013-14 and 2014-15	1290	982.32	587.01	52.9	35.98	32.75	273.68	60	40
3		Establishment of Government Fish Farm at Longra Etsao, Wokha district under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	2014-15	941.06	200	200	0	0	0	0	100	0
4		Development of Freshwater Aquaculture-Wopan Multipurpose Welfare Society, Yimpang village, Wokha under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	2013-14	198	198	198	0	0	0	0	100	0
5		Ayinato Fishery Project at Dimapur under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	2013-14	692.34	692.33	692.33	0	0	0	0	100	0
6		Establishment of Table Fish Production Farm at New Beisumpui village, Peren district under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	2014-15	691.28	409.41	409.41	409.41	0	0	0	0	100

Sl. No.	Name of the scheme	Name of project	Project year	Project cost	Total expenditure as of 31-03-2017	Expenditure details of various implementing units					Percentage of expenditure	
						Directorate	Dimapur	Wokha	Peren	Other districts	Directorate	Districts
7		Establishment of Fish Seeds and Table Fish Production Farm at Zutovi village, Dimapur district under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	2014-15	783.47	686.98	686.98	0	0	0	0	100	0
8		Development of Freshwater Aquaculture & Fisheries at Diezephe Village, Dimapur through the M/s Bhangka Multipurpose Co-operative Society Ltd. under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	2012-13	180	168.32	168.32	0	0	0	0	100	0
9		Development of Inland Fisheries & Aquaculture for Inland Capture Fisheries (Reservoirs/Lakes/Rivers, etc) under CSS Development of Inland Fisheries & Aquaculture	2013-14	207	100	100	0	0	0	0	100	0
10	CSS - National Scheme of Welfare of Fishermen	Development of Model Fishermen Villages and Training & Extension of the Centrally Sponsored Scheme on National Scheme of Welfare of Fishermen	2012-13, 2013-14 and 2014-15	1248.17	1061.46	1061.46	0	0	0	0	100	0
11		Saving-cum-Relief component of the Centrally Sponsored Scheme on National Scheme of Welfare of Fishermen	2012-13 and 2013-14	504	504	504	0	0	0	0	100	0
12	CSS - Blue Revolution	Blue Revolution-Integrated Development and Management of Fisheries	2016-17	1025	205	205	0	0	0	0	100	0
13	CSS - RKVY	Rashtriya Krishi Vikas Yojana	2012-17	2663	2663	2663	0	0	0	0	100	0
14	CSS - National Fisheries Development Board	National Fisheries Development Board	2012-17	2169.32	1296.27	1296.27	0	0	0	0	100	0
15	Central - Special Plan Assistance	Table Fish Raising & Multiplication Farm at Dimapur (Jorpukhuri Government Fish Farm, Purana Bazar, Dimapur)-Special Plan Assistance	2013-14	480	280	280	0	0	0	0	100	0
16	State Plan – State Earmarked Plan	Development of Freshwater Eel Culture & Feed Procurement Under Innovation-State Earmarked Plan	2012-13	250	250	250	0	0	0	0	100	0
17	State Plan – State Earmarked Plan	Development of Ponds on PPP Mode in Compact Area Fishery Development Programme (Mission Mode)-State Earmarked Plan	2012-13	200	200	200	0	0	0	0	100	0
18	State Plan – State	Development of Fishery at TIR Village, Dimapur	2013-14	50	50	50	0	0	0	0	100	0

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Sl. No.	Name of the scheme	Name of project	Project year	Project cost	Total expenditure as of 31-03-2017	Expenditure details of various implementing units					Percentage of expenditure	
						Directorate	Dimapur	Wokha	Peren	Other districts	Directorate	Districts
	Earmarked Plan	district-State Earmarked Plan										
19	State Plan	Women Empowerment/Development (Gender Budgeting)-State Plan	2012-13, 2013-14 and 2016-17	25	25	25	0	0	0	0	100	0
20	State Plan	Survey on Fisheries Resources (Database Networking)-State Plan	2012-13, 2015-16 and 2016-17	16	16	16	0	0	0	0	100	0
21	State Plan	Assistance to Pisciculturist	2012-13, 2013-14, 2015-16 and 2016-17	152.27	152.27	152.27	0	0	0	0	100	0
22	NEC	Development of Chabou Fishery Project at Rio Colony, Dimapur under North Eastern Council (NEC)	2010-11	363.44	356.18	356.18	0	0	0	0	100	0
23		Reclamation and Renovation of old ponds and tanks under NEC	2011-12	500	490	490	0	0	0	0	100	0
24		Fishery Project at Lamhai Dunki Village, Peren under NEC	2015-16	334	253.84	253.84	0	0	0	0	100	0
25		Community Based Fishery Project at Beiswampui village, Peren under NEC	2012-13	499.09	499.09	499.09	0	0	0	0	100	0
26		Kezha Fish Production Farm Project at Metha Colony, Signal Village, Dimapur under NEC	2011-12	327.32	130.93	130.93	0	0	0	0	100	0
27	NABARD	Construction of Fish Kiosks under negotiated Loan from NABARD	2013-14	250	250	250	0	0	0	0	100	0
28		Community Based Fishery & water bodies-NABARD	2012-13	300	300	300	0	0	0	0	100	0
Total				16790.76	12720.4	12325.09	52.9	35.98	32.75	273.68		

(Source: Departmental records)

Appendix-2.5.2
Statement showing short release of matching State share
 (Paragraph reference- 2.5.9.1)

(₹ in lakh)

Sl. No.	Name of the scheme	Name of project	Total project cost	Sharing pattern (Ratio GoI: GoN)	GoI share released	Corresponding share to be released by GoN	GoN share released	Total released (GoI + GoN)	Short release of State matching share
1	2	3	4	5	6	7	8	9 (Col. 6 + 8)	10 (Col. 7 - 8)
1	Centrally Sponsored Scheme on Development of Marine Fisheries, Infrastructure & Post Harvest Operations	Development of Fisheries Post Harvest facilities through M/s Nagaland Fisheries Co-operative Federation Ltd. (NAFCOF) under the Centrally Sponsored Scheme on Development of Marine Fisheries, Infrastructure & Post Harvest Operations	451.00	85:15	300	52.94	0	300	52.94
2	Special Plan Assistance	Table Fish Raising & Multiplication Farm at Dimapur (Jorpukhuri Government Fish Farm, Purana Bazar, Dimapur)-Special Plan Assistance	480.00	90:10	270	30	10	280	20
3	Centrally Sponsored Scheme on Development of Inland Fisheries & Aquaculture	"Development of freshwater aquaculture, waterlogged areas and coldwater fisheries & aquaculture" (FFDA) component of the Centrally Sponsored Scheme on Development of Inland Fisheries & Aquaculture	1290.00	75:25	738.25	246.07	244.07	982.32	2
4		Establishment of Government Fish Farm at Longra Etsao, Wokha district under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	941.06	75:25	200	66.67	66.67	266.67	0
5		Development of Freshwater Aquaculture-Wopan Multipurpose Welfare Society, Yimpang village, Wokha under the innovative component of the centrally	198.00	75:25	148.5	49.5	49.5	198	0

Sl. No.	Name of the scheme	Name of project	Total project cost	Sharing pattern (Ratio GoI: GoN)	GoI share released	Corresponding share to be released by GoN	GoN share released	Total released (GoI + GoN)	Short release of State matching share
1	2	3	4	5	6	7	8	9 (Col. 6 + 8)	10 (Col. 7 - 8)
		sponsored scheme on Development of Inland Fisheries and Aquaculture.							
6		Ayinato Fishery Project at Dimapur under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	692.34	75:25	519.25	173.08	173.08	692.33	0
7		Establishment of Table Fish Production Farm at New Beisumpui village, Peren district under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	691.28	75:25	300	111.08	111.08	411.08	0
8		Establishment of Fish Seeds and Table Fish Production Farm at Zutovi village, Dimapur district under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	783.47	75:25	565.24	188.41	121.74	686.98	66.67
9		Development of Freshwater Aquaculture & Fisheries at Diezephe Village, Dimapur through the M/s Bhangka Multipurpose Co-operative Society Ltd. under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	180.00	75:25	135	45	33.32	168.32	11.68
10		Development of Inland Fisheries & Aquaculture for Inland Capture Fisheries (Reservoirs/Lakes/Rivers, etc) under CSS Development of Inland Fisheries & Aquaculture	207.00	75:25	100	33.33	0	100	33.33

Sl. No.	Name of the scheme	Name of project	Total project cost	Sharing pattern (Ratio GoI: GoN)	GoI share released	Corresponding share to be released by GoN	GoN share released	Total released (GoI + GoN)	Short release of State matching share
1	2	3	4	5	6	7	8	9 (Col. 6 + 8)	10 (Col. 7 - 8)
11		Construction of Semi-permanent embankment in modified Paddy-cum- Fish Culture Practice at Surumi village Zunheboto through the M/s Suruto Multipurpose Co-operative Society Ltd. Surumi village	200.00	75:25	150	50	25	175	25
12		Integrated Fishery Project in 1000 ha (Fish-cum-Paddy culture) implemented through Sotsu Fishery Cooperative Ltd Pfutsero, Phek district	337.49	75:25	253.12	84.37	49.99	303.11	34.38
13		Construction of Semi-permanent embankment in modified Paddy-cum- Fish Culture Practice in 100 ha covering 6 districts of the State of Nagaland	200.00	75:25	150	50	16.66	166.66	33.34
14	Centrally Sponsored Scheme on National Scheme for Welfare of Fishermen	Development of Model Fishermen Villages and Training & Extension of the Centrally Sponsored Scheme on National Scheme of Welfare of Fishermen	1248.17	75:25	936.12	312.04	125.34	1061.46	186.7
15		Saving-cum-Relief component of the Centrally Sponsored Scheme on National Scheme of Welfare of Fishermen	900.00	75:25	675	225	126	801	99
16	Centrally Sponsored Scheme-Blue Revolution	Blue Revolution-Integrated Development and Management of Fisheries	1025.00	80:20	600.60	150.15	0	410*	150.15
17	National Fisheries Development Board	National Fisheries Development Board	2169.32	Consists of 10 sub-projects of which sharing	1296.27	316.43	0	1296.27	316.43

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Sl. No.	Name of the scheme	Name of project	Total project cost	Sharing pattern (Ratio GoI: GoN)	GoI share released	Corresponding share to be released by GoN	GoN share released	Total released (GoI + GoN)	Short release of State matching share
1	2	3	4	5	6	7	8	9 (Col. 6 + 8)	10 (Col. 7 - 8)
				pattern ranged from 55:45 to 100 per cent Central share					
18	North Eastern Council	Development of Chabou Fishery Project at Rio Colony, Dimapur under North Eastern Council (NEC)	363.44	90:10	327.10	36.34	29.08	356.18	7.26
19		Reclamation and Renovation of old ponds and tanks under NEC	500.00	90:10	450	50	40	490	10
20		Fishery Project at Lamhai Dunki Village, Peren under NEC	334.00	90:10	240.48	26.72	13.36	253.84	13.36
21		Community Based Fishery Project at Beiswampui village, Peren under NEC	499.09	90:10	449.18	50	49.91	499.09	0
22		Kezha Fish Production Farm Project at Metha Colony, Signal Village, Dimapur under NEC	327.32	90:10	117.84	13	13.09	130.93	0
23		Development of Paddy Cum Fish Culture under NEC	400.00	90:10	76.85	8.53	0	76.85	8.53
24		Fishery Project at Molungyimsen, Mokokchung	241.30	90:10	86.87	9.65	0	86.87	9.65
Total			14659.28		9085.67	2378.31	1297.89	10192.96	1080.42

**GoI second instalment of ₹190.60 lakh not released by the State Finance Department, GoN.*

(Source: Departmental records)

Appendix-2.5.3

Statement showing inordinate delay in release of Central Assistance

(Paragraph reference: - 2.5.9.1)

Sl. No.	Central releases			Purpose	State releases			Delay in release of funds (in days)
	Sanction Order No.	Dated	Amount		Sanction order No.	Dated	Amount	
1	No. 31012-16/2013-Fy (P&M)	15-10-2014	100.00	Development of Fisheries Post Harvest facilities through M/s Nagaland Fisheries Co-operative Federation Ltd. (NAFCOF) under Centrally Sponsored Scheme on Development of Marine Fisheries, Infrastructure & Post Harvest Operations	No. FY/FF-2/19/89 (Pt)/501	21-03-2015	100.00	174
2	No. 31012-16/2013-Fy (P&M)	31-03-2015	100.00		No. FY/FF-2/19/89 (Pt)/98	20-11-2015	100.00	250
3	No. 31012-16/2013-Fy (P&M)	21-08-2015	100.00		No. FY/FF-2/19/89 (Pt)/220	26-02-2016	100.00	205
4	F.No.M-13048/19/NL/2012-SP-NE	21-10-2013	90.00	Table Fish Raising & Multiplication Farm at Dimapur (Jorpukhuri Government Fish Farm, Purana Bazar, Dimapur)- Special Plan Assistance	No. FY/SPA-7/2013	29-03-2014	100.00	175
5	F. No.44 (3) PFI/2011-1472	26-02-2015	180.00		No. FY/SPA-7/2013/526	30-03-2015	180.00	48
6	No. 31013/2/07-Fy(3)	16-08-2012	150.50	Development of freshwater aquaculture, waterlogged areas and coldwater fisheries & aquaculture' of the Centrally Sponsored Scheme on Development of Inland Fisheries & Aquaculture-status as of 31.03.2017	No. FY/FF-2/8/2002 (Pt)	19-03-2013	150.50	231
7	No. 31013/2/2007-Fy(3)	28-02-2013	57.00		No. FY/FF-2/8/2002 (Pt)	30-12-2013	76.00	321
8	No. 31013/2/2007-Fy(3)	09-07-2013	162.00		No. FY/FF-14/6/2005/(Pt-1)	20-12-2013	162.00	118
9	No. 31013/2/2007-Fy(3)	31-03-2014	162.00		No. FY/FF-14/6/2005 (Pt-I)/381	15-12-2014	107.50	275
10	No. 31013/2/07-Fy(3)	30-03-2015	78.75		No. FY/FF-14/1/2014/195	16-02-2016	105.00	339
11	No. 31013/2/2007-Fy(3)	21-09-2015	128.00		No. FY/FF-14/1/2014/221	26-02-2016	128.00	174
12	No. 31035-4/2014-Fy (3)	12-02-2015	200.00	Establishment of Government Fish Farm at Longra Etsao, Wokha district under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	No. FY/CSS-8/14/2014/521	30-03-2015	200.00	62
13	No. 31035/08/2011-Fy (3)	26-09-2013	75.00	Development of Freshwater Aquaculture-Wopan Multipurpose Welfare Society, Yimpang village, Wokha under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	No. FY/CSS-15/2013-14/595	03-03-2014	75.00	174
14	No. 31035/08/2011-Fy (3)	14-10-2014	50.00		No. FY/CSS-15/2013-14/502	21-03-2015	50.00	174
15	No. 31013/2/2007-Fy (3)	12-01-2016	23.50		No. FY/CSS-15/2013-14/273	30-03-2016	23.50	94
16	No. 31013/02/2004-Fy (3)	01-10-2013	250.00	Ayinato Fishery Project at Dimapur under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	No. FY/CSS-8/10/2013/317	29-11-2013	250.00	75
17	No. 31013/02/2004-Fy (3)	29-01-2014	269.25		No. FY/CSS-8/10/2013/591	01-03-2014	269.25	47
18	No. 31035/16/2014-Fy(3)	25-03-2015	100.00	Establishment of Table Fish Production Farm at New Beisumpui village, Peren district under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	No. FY/CSS-26/2015/534	31-03-2015	100.00	22
19	No. 31015/16/2014-F(3)	27-06-2016	200.00		No. FY/CSS-26/2015/483	24-08-2016	277.75	64
20	No. 31035/05/2014-Fy(3)	09-09-2014	200.00	Establishment of Fish Seeds and Table Fish Production Farm at Zutovi village, Dimapur district under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	No. FY/CSS-8/10/2013 (A)/483	16-03-2015	200.00	204
21	No. 31035/05/2014-Fy(3)	06-08-2015	200.00		No. FY/CSS-8/10/2013 (A)/82	06-11-2015	266.66	108
22	No. 31035/05/2014-Fy(3)	17-06-2016	165.24		No. FY/CSS-8/10/2013 (A)	10-08-2016	220.32	70
23	No. 31035/08/2011-Fy (3)	23-11-2012	50.00	Development of Freshwater Aquaculture & Fisheries at Diezeph Village, Dimapur through the M/s Bhangka Multipurpose Co-operative Society Ltd under the innovative component of the centrally sponsored scheme on Development of Inland Fisheries and Aquaculture.	No. FY/CSS-14/2011/12	26-03-2013	50.00	139
24	No. 31035/08/2011-Fy (3)	21-03-2013	50.00		No. FY/CSS-14/2011-12/341	23-01-2014	66.66	324
25	No. 31035/08/2011-Fy (3)	26-09-2013	35.00		No. FY/CSS-14/2011-12 (Pt)/463	29-03-2014	35.00	200

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Sl. No.	Central releases			Purpose	State releases			Delay in release of funds (in days)
	Sanction Order No.	Dated	Amount		Sanction order No.	Dated	Amount	
26	No. 31035/13/2013-Fy (3)	17-02-2014	50.00	Development of Inland Fisheries & Aquaculture for Inland Capture Fisheries (Reservoirs/Lakes/Rivers, etc) under CSS Development of Inland Fisheries & Aquaculture	No. FY/CSS-8/3/2013	29-03-2014	50.00	56
27	No. 31035/13/2013-Fy (3)	08-10-2014	50.00		No. FY/CSS-8/3/2013/495	19-03-2015	50.00	178
28	F.No.12012/18/2009-Fy (WU)	13-09-2012	135.00	Development of Model Fishermen Villages under Centrally Sponsored Scheme on National Scheme of Welfare of Fishermen	No. FY/BUD-44/92 (Pt-IV)	23-03-2013	135.00	207
29	F.No.12012/19/2009-Fy (WU)	07-03-2013	134.66		No. FY/BUD-44/92 (Pt-V)/713	12-03-2014	134.66	386
30	F.No.12012/19/2009-Fy (WU)	10-07-2013	146.00	Development of Model Fishermen Villages under Centrally Sponsored Scheme on National Scheme of Welfare of Fishermen	No. FY/BUD-44/92 (Pt-IV)	20-12-2013	146.00	179
31	F.No.12012/19/2009-Fy (WU)	06-02-2014	145.00		No. FY/BUD-44/92 (Pt-IV)/263	31-03-2014	145.00	69
32	F.No.12012/19/2009-Fy (WU)	20-11-2014	188.00	Development of Model Fishermen Villages and Training & Extension under Centrally Sponsored Scheme on National Scheme of Welfare of Fishermen	No. FY/BUD-44/92 (Pt-IV)/522	30-03-2015	180.00	146
33	F.No.12012/19/2009-Fy (WU)	06-08-2015	187.46		No. FY/BUD-44/92 (Pt-IV)/251	18-03-2016	187.46	241
34	F. No.12012/19/2009-Fy (WU)	26-08-2013	198.00	Saving cum Relief Component to M/s Kida Multipurpose Cooperative Society, Jalukie, Peren under Centrally Sponsored Scheme on National Scheme of Welfare of Fishermen	No. FY/CSS-9/2013	20-12-2013	132.00	132
					No. FY/CSS-9/2013/706	07-03-2014	132.00	198
35	F. No.12012/19/2009-Fy (WU)	03-10-2012	180.00	Saving cum Relief to M/s Amulungdor Multipurpose Cooperative Society, Bank Colony, Dimapur, Nagaland under Centrally Sponsored Scheme on National Scheme of Welfare of Fishermen	No. FY/CSS-43/2012	13-02-2013	240.00	149
36	F.No. 31013/26/2016-Fy (3)	18-08-2016	410.00	Integrated Development and Management of Fisheries under Centrally Sponsored Scheme-Blue Revolution	No. FY/CSS-8/1/2016/612	20-12-2016	205.00	140
37					No. FY/CSS-8/1/2016/671	18-03-2017	205.00	228
38	NEC/AGRI/FY Project/Nagaland/2012	03-12-2012	150.00	Community Based Fishery Project at Beiswampui Village, Peren District under NEC	FY/NEC-38/2012(PT)	23-03-2013	166.66	126
39	NEC/AGRI/FY Project/Nagaland/2012	19-12-2013	150.00		FY/NEC-38/2012(PT)/251	24-03-2014	166.66	111
40	NEC/AGRI/FY Project/Nagaland/2012	28-05-2015	149.18		FY/NEC-38/2012(PT)/71	11-12-2015	165.75	213
41	No. NEC/FY/NG/7/10	16-03-2012	117.84	Kezha Fish Production Farm Project At Metha Colony, Signal Village Dimapur, Nagaland under NEC	FY/NEC-27/2011	22-10-2012	117.84	236
42	1st instalment No. NEC/FY/NG/6/10	22-03-2011	130.84	Development Of Chabou Fishery Project At Rio Colony, Dimapur under NEC	No.FY/NEC-20/2010	27-06-2011	130.84	113
43	2nd instalment No. NEC/FY/NG/6/10	16-03-2012	130.84		No.FY/NEC-20/2010	07-09-2012	145.38	193
44	3rd instalment No. NEC/FY/NG/6/10	26-11-2015	65.42		No.FY/NEC-20/2010/274	30-03-2016	65.42	141
45	NEC/FY/NG/9/11	23-03-2012	180.00	Reclamation and Renovation of old ponds and tanks under NEC	FY/NEC-8/15/2010	15-12-2012	100.00	283
46	NO.NEC/AGRI/NG/9/11	21-12-2012	180.00		FY/NEC-8/15/2010	22-11-2013	180.00	352
47	NEC/FY/NG/9/11	20-10-2015	90.00		FY/NEC-8/15/2010/265	28-03-2016	90.00	176
48	1st instalment NEC/FY/NG/Lamhai/8/15	17-03-2016	120.24	Fishery Project at Lamhai Dunki Village, Peren under NEC	No.FY/NEC-8/3/2016/395	21-07-2016	133.60	142
	49	2nd instalment NEC/FY/NG/LAMHAI/8/15	28-02-2017		120.24	No.FY/NEC-8/3/2016/699	24-03-2017	120.24

Appendix-2.5.4
Statement showing misreporting of Utilisation Certificates
 (Paragraph reference: - 2.5.9.2)

(₹ in lakh)

Sl. No.	Date of release by GoI	Name of the scheme	Purpose	Amount	Release of funds by State Government to the Department		Date of submission of UC	Amount for which UC furnished	
					Dated	Amount			
1	15-10-2014	CSS - Development of Marine Fisheries, Infrastructure & Post Harvest Operations	Development of Fisheries Post Harvest facilities through M/s Nagaland Fisheries Co-operative Federation Ltd. (NAFCOF)	100.00	21-03-2015	100.00	18-02-2015	100.00	
	31-03-2015			100.00	20-11-2015	100.00	14-07-2015	100.00	
2	16-08-2012	CSS - Development of Inland Fisheries & Aquaculture	Development of freshwater aquaculture, waterlogged areas and coldwater fisheries & aquaculture" of the Centrally Sponsored Scheme on Development of Inland Fisheries & Aquaculture	150.50	19-03-2013	150.50	29-10-2012	150.50	
	28-02-2013			57.00	30-12-2013	76.00	04-06-2013	57.00	
	30-03-2015			78.75	16-02-2016	105.00	21-07-2015	78.75	
3	26-09-2013		Development of Freshwater Aquaculture-Wopan Multipurpose Welfare Society, Yimpang village, Wokha	75.00	03-03-2014	75.00	17-12-2013	75.00	
4	23-11-2012		Development of Freshwater Aquaculture & Fisheries at Diezephe Village, Dimapur through the M/s Bhangka Multipurpose Co-operative Society Ltd	50.00	26-03-2013	50.00	25-02-2013	50.00	
	21-03-2013			50.00	23-01-2014	66.66	23-07-2013	50.00	
5	24-07-2012		Integrated Fishery Project in 1000 ha (Fish-cum-Paddy culture) implemented through Sotsu Fishery Cooperative Ltd Pfutsero, Phek district	100.00	18-01-2013	133.33	07-11-2012	100.00	
6	16.03.2015		Construction of Semi-permanent embankment in modified Paddy-cum- Fish Culture Practice in 100 ha covering 6 districts of the State of Nagaland	50.00	16.02.2016	66.66	14-07-2015	50.00	
7	13-09-2012		CSS - National Scheme of Welfare of Fishermen	Development of Model Fishermen Villages and Training & Extension under the Centrally Sponsored Scheme on National Scheme of Welfare of Fishermen	135.00	23-03-2013	135.00	08-02-2013	135.00
	06-02-2014				145.00	04-08-2014	145.00	28-07-2014	145.00
	20-11-2014	188.00			08-07-2015	188.00	19-06-2015	188.00	
Total				1279.25				1279.25	

(Source: Departmental records)

Appendix-2.5.5

Statement showing non-execution of eight items of work in three projects

(Paragraph reference: - 2.5.10.1)

Sl. No.	Scheme	Description of the Items	Unit	Achievements as per Departmental Records as of 31-03-2017		Achievement as per joint inspection		Value of unexecuted works (₹ in lakh)
				Physical	Financial (₹ in lakh)	Physical	Financial (₹ in lakh)	
1	CSS - Development of Inland Fisheries and Aquaculture.	Establishment of Fish Seeds and Table Fish Production Farm at Zutovi village, Dimapur						
		(i) Const. of brick wall to pond	Ha	1	228.56	0	0	228.56
		(ii) Const. of fishermen house barrack type	No.	1	14.33	0	0	14.33
		(iii) Const. of store	No.	1	2.91	0	0	2.91
2	CSS - Development of Inland Fisheries and Aquaculture.	Establishment of Table Fish Production Farm at New Beisumpui village, Peren under Centrally Sponsored scheme on Development of Inland Fisheries and Aquaculture.						
		(iv) Const. of CC outlet drainage	Mtr	550	21.19	0	0	21.19
		(v) Const. of store cum working shed	No.	1	4.51	0	0	4.51
		(vi) Const. of staff quarter Type-I	No.	1	11.09	0	0	11.09
3	CSS - RKVY	Const. of Analytical Lab-cum-office, water supply and approach road under RKVY (NMPS) 2012-13						
		(vii) Machinery & Equipment	₹ in lakh	4.99	4.99	0	0	4.99
		(viii) Approach Road to Analytical Lab-cum-office (GSB-I to laying seal coat)	Mtr	100	7.27	0	0	7.27
		Grand Total						294.85

(Source: Departmental records & Joint Inspection.)

Appendix-2.5.6

Statement showing short execution of works

(Paragraph reference: - 2.5.10.2)

(₹ in lakh)

Sl. No.	Name of the Scheme	Project Name	Project year	As per Detailed Project Report			Achievements as per Departmental Records as of 31.03.2017		Actual achievement as per joint inspection		Difference in Money value	Joint inspection date
				Description of the Item	Target (in Hectares)	Total cost	Physical (ha)	Financial	Physical (ha)	Financial		
1	NEC	Development of Chabou Fishery Project at Rio Colony, Dimapur under NEC	2010-11	Construction of Ponds and reveted wall to ponds	6.16	336.08	6.16	336.08	2.54	138.57	197.51	04-07-2017
2		Community based Fishery Project at Beiswampui village, Peren district under NEC	2012-13	Construction of Ponds	14.25	464.75	14.25	464.75	5.49	179.06	285.72	01-08-2017
3	CSS - Development of Inland Fisheries and Aquaculture.	Development of Freshwater Aquaculture-Wopan Multipurpose Welfare Society, Yimpang village, Wokha	2013-14	Construction of ponds	176.00	176.00	175.26	175.26	0.80	0.80	174.46	19-07-2017
4		Ayinato Fishery Project at Dimapur	2013-14	Construction of ponds	20.15	644.26	20.15	644.26	2.52	80.56	563.70	05-07-2017
5		Establishment of Fish Seeds and Table Fish Production Farm at Zutovi village, Dimapur	2014-15	Construction of ponds	14.77	472.44	12.55	405.77	1.67	53.42	352.35	05-07-2017
6		Establishment of Govt Fish Farm at Longra Etsao, Wokha	2014-15	Construction of ponds	15.46	840.45	2.78	150.88	1.61	87.52	63.36	24-06-2017
Total					246.79	2933.98	231.15	2177.00	14.63	539.93	1637.10	

(Source: Departmental records and results of joint inspection.)

Appendix-2.6.1

Statement showing details of fictitious transportation of CGI sheets under DRDA Kiphire during 2016-17

(Paragraph reference: 2.6)

Sl. No.	Vehicle No.	Bundles of CGI sheet carried	Dated	Carriage capacity of the Vehicle (in bundles)	Excess CGI sheet bundles carried (in bundles)	Percentage in excess of the capacity	Vehicle type
1	2	3	4	5	6 (col. 3-5)	7 (col. 6/5*100)	8
1	NL-07-A/ 4722	340	04-05-2016	200	140	70	LPT 1613 (Truck)
2	NL-07-A/ 3543	330	04-05-2016	63	267	423.81	LP 407 (Mini Truck)
3	NL-07-A/ 1709	360	02-05-2016	200	160	80	SE 1613 (Truck)
4	NL-07-A/ 1525	350	02-05-2016	200	150	75	SE 1613 (Truck)
5	NL-07-A/ 4722	350	02-05-2016	200	150	75	LPT 1613 (Truck)
6	NL-07-A/ 4003	360	02-05-2016	200	160	80	LPT 1616 (Truck)
7	NL-07-A/ 1565	365	03-05-2016	200	165	82.5	LPT 1613 (Truck)
8	NL-07-A/ 3581	360	03-05-2016	200	160	80	SE 1613 (Truck)
9	NL-07-A/ 4002	330	30-04-2016	200	130	65	LPT 1616 (Truck)
10	NL-07-A/ 3855	340	30-04-2016	200	140	70	LPT 1613 (Truck)
11	NL-07-A/ 3567	310	30-04-2016	200	110	55	LPT 1613 (Truck)
12	NL-07-A/ 0441	330	05-05-2016	200	130	65	Tata Truck
13	NL-07-A/ 3571	330	30-04-2016	200	130	65	LPT 1613 (Truck)
14	NL-07-A/ 2445	360	02-05-2016	15	345	2300	Tata Ace (Light vehicle)
15	NL-07-A/ 3274	340	30-04-2016	11	329	2991	Pick Up (Tata Mobile)
TOTAL		5155		2489	2666		
Number of bundles					2,666		
Rate per bundle (₹)					5,440		
Total cost (₹)					1,45,03,040		

Appendix-2.7.1

Statement showing fictitious issuance of housing materials and cash component under the Block Development Officer (BDO), Rural Development Block, Chiephobozou for the period from 01-04-2013 to 30-04-2016

(Paragraph reference: 2.7)

Sl. No.	Name of materials/ Items	Unit	Central share				State share		Total issued	Total receipt in seven VDBs	Total short receipt	Rate (amount in ₹)	Total Money Value (amount in ₹)
			2013-14		2014-15		2014-15						
			Issued as per BDO records	Receipt as per VDB records	Issued as per BDO records	Receipt as per VDB records	Issued as per BDO records	Receipt as per VDB records					
1	2	3	4	5	6	7	8	9	10 (Col. 4 + 6 + 8)	11 (Col. 5 + 7 + 9)	12 (Col. 10 - 11)	13	14 (Col. 12 x 13)
1	CGI Sheets	Bundle (10 sheets)	750	510	800	260	390	20	1940	790	1150	5,240	60,26,000
2	Syntex Water Tank	Number (1000 Litre)	21	17	0	0	36	0	57	17	40	11,000	4,40,000
3	Ridging	Bundle (8 sheets)	75	52	80	26	39	2	194	80	114	910	1,03,740
4	Green paint	Litre	0	0	900	300	100	100	1000	400	600	250	1,50,000
5	Metal Primer	Litre	0	0	720	120	85	40	805	160	645	180	1,16,100
6	Cash Component	Amount in ₹	3,33,000	2,17,000	3,64,000	1,24,000	1,24,000	16,000	821000	357000	464000	-	4,64,000
TOTAL												72,99,840	

Appendix 3.1.1

**Statement showing Investments by State Government in State Public Sector Undertakings
whose accounts are in arrears
(Paragraph reference: 3.1.11)**

(₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
					Equity	Loans	Grants
1	2	3	4	5	6	7	8
A	Working Government Companies						
(i)	Nagaland Industrial Development Corporation (NIDC) Ltd.	2015-16	18.47	2016-17	0	0	0.80
(ii)	Nagaland State Mineral Development Corporation (NSMDC) Ltd.	2014-15	1.60	2015-16 to 2016-17	0	0	12.00
(iii)	Nagaland Hotels (NHL) Ltd.	2010-11	0.40	2011-12 to 2016-17	0	0	8.89
(iv)	Nagaland Industrial Raw Materials & Supply Corporation (NIRMSC) Ltd.	2010-11	1.23	2011-12 to 2016-17	0	0	6.32
(v)	Nagaland Handloom & Handicrafts Development Corporation (NHHDC) Ltd.	2009-10	6.00	2010-11 to 2016-17	0.85	0	39.15
	Total A (Working Government Companies)		27.70		0.85	0	67.16
B	Working Statutory corporations						
	NIL	-	0	-	0	0	0
	Total B (Working Statutory Corporations)	-	0	-	0	0	0
Grand Total (A+B)			27.70		0.85	0	67.16

* Note: There are no Statutory Corporations in the state of Nagaland

Appendix-3.1.2

Statement showing summarised financial results of Government Companies for the latest year for which accounts are finalised

(Paragraph reference: 3.1.13)

(`in crore)

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalized	Net Profit (+)/Loss (-)				Turnover	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							
A. Working Government Companies														
FINANCE														
1	Nagaland Industrial Development Corporation Ltd, Dimapur	2015-16	2017-18	-0.73	1.97	0.96	-3.66	1.78	0	23.20	-33.30	82.06	-1.69	0
Sector-wise total				-0.73	1.97	0.96	-3.66	1.78	0	23.20	-33.30	82.06	-1.69	0
MANUFACTURING														
2	Nagaland State Mineral Development Corporation Ltd., Kohima	2014-15	2017-18	-2.64	0.25	1.39	-4.28	0.70	0	1.60	-11.08	31.99	-4.02	0
Sector-wise total				-2.64	0.25	1.39	-4.28	0.70	0	1.60	-11.08	31.99	-4.02	0
SERVICES														
3	Nagaland Hotels Ltd, Dimapur	2010-11	2015-16	0.15	0	0.25	-0.10	3.81	0	0.40	-9.45	1.98	0.10	5
Sector-wise total				0.15	0	0.25	-0.10	3.81	0	0.40	-9.45	1.98	0.10	5
MISCELLANEOUS														
4	Nagaland Handloom & Handicrafts Development Corporation., Ltd	2009-10	2013-14	0.16	0.16	0.14	-0.14	0.28	0	0.83	-4.16	21.11	-0.14	0
5	Nagaland Industrial Raw Materials Supply Corporation Ltd., Dimapur	2010-11	2017-18	0.15	0	0.02	0.13	0.04	0	0.10	-0.71	0.52	0.13	25
Sector-wise total				0.31	0.16	0.16	-0.01	0.32	0	0.93	-4.87	21.63	-0.01	25
Total A (All sector wise working Government Companies)				-2.91	2.38	2.76	-8.05	6.61	0	26.13	-58.70	137.66	-5.62	30

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Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalized	Net Profit (+)/Loss (-)				Turnover	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							
B.. Non-working Companies														
MANUFACTURING														
6	Nagaland Sugar Mills Company Ltd., Dimapur	2001-02	2017-18	-0.06	0	0.02	-0.08	0	0	5.89	-15.10	-2.76	0.07	0
Sector-wise total				-0.06	0	0.02	-0.08	0	0	5.89	-15.10	-2.76	0.07	0
Total B (All sector wise non-working Government Companies)				-0.06	0	0.02	-0.08	0	0	5.89	-15.10	-2.76	0.07	0
Grand Total (A+B)				-2.97	2.38	2.78	-8.13	6.61	0	32.02	-73.80	134.9	-5.55	30

Return on Capital Employed has been worked out by adding back the interest charged to Profit and Loss account to net profit/Loss figure.

@ Capital employed represents shareholders' fund plus long term borrowing.

Appendix 4.2.1
Statement showing the details purchase concealed by the dealer, tax evaded and interest thereon

(Paragraph reference: 4.2.1)

(₹ in crore)

Name of the dealer	Year (Tax period)	Gross turnover declared by the dealer	Interstate purchase of taxable goods declared by the dealer							Purchased as per C Form declaration							Purchases concealed by the dealer					Tax Payable on concealed purchase	Interest on Tax upto Feb 2018	
			4.75%	5%	13.25%	14.50%	18%	25%	Total purchase	4.75%	5%	13.25%	14.50%	18%	25%	Total purchase	4.75%	5%	13.25%	14.50%	18%			25%
M/s KG store TIN 13501758079	2014-15	7.02	0	0	0	0	2.7	0	2.7	0	0	0	0	6	0	6	0	0	0	0	3.3	0	0.59	0.40
	2015-16	15.18	0	0	0	0	1.52	0.58	2.1	0	0	0	0	3.29	7.74	11.03	0	0	0	0	1.77	7.16	2.11	0.93
M/s M S store TIN: 13502906016	2015-16	12.26	0	0	0	2.63	1.41	0.9	4.94	0	0	0	8.62	2.09	3.1	13.81	0	0	0	5.99	0.68	2.2	1.54	0.68
M/s Ratan & Co TIN: 13030002017	2014-15	20.24	0	0	2.64	0	3.94	0	6.58	0	0	6.58	0	6.2	0	12.78	0	0	3.94	0	2.26	0	0.93	0.63
	2015-16	11.83	0	0	0.15	1.93	0.91	2.83	5.82	0	0	1.2	2.5	1.16	3.83	8.69	0	0	1.05	0.57	0.25	1	0.52	0.23

Name of the dealer	Year (Tax period)	Gross turnover declared by the dealer	Interstate purchase of taxable goods declared by the dealer							Purchased as per C Form declaration							Purchases concealed by the dealer					Tax Payable on concealed purchase	Interest on Tax upto Feb 2018	
			4.75%	5%	13.25%	14.50%	18%	25%	Total purchase	4.75%	5%	13.25%	14.50%	18%	25%	Total purchase	4.75%	5%	13.25%	14.50%	18%			25%
M/S Awomi Cements, TIN-1350264906 5, Ward- E	2015-16	0.71	0	0	0	0.97	0	0	0.97	0	0	0	2.8	0	0	2.8	0	0	0	1.83	0	0	0.27	0.12
M/S Yepthomi Speeds, TIN-1304117005 0, Ward- E	2015-16	11.48	0	0	3.84	8.6	0	0	12.44	0	0	4.21	10.32	0	0	14.53	0	0	0.37	1.72	0	0	0.30	0.13
M/S Kashliwal Enterprises Pvt. Limited, TIN-1301029212 2, Ward- A	2014-15	8.7	0	0	0	0	0	0	0	0	0	0	10.62	0	0	10.62	0	0	0	10.62	0	0	1.54	1.05
Apex Motors, TIN-1301006406 9, Ward -A	2014-15	65.61	0	0	62.45	0	0	0	62.45	0	0	67.37	0	0	0	67.37	0	0	4.92	0	0	0	0.65	0.44
M/S Yepthomi Motors, TIN-1350192500 3, Ward- E	2014-15	8.34	0	0	4.88	0	0	0	4.88	0	0	8.49	0	0	0	8.49	0	0	3.61	0	0	0	0.48	0.33
	2015-16	9.49	0	0	2.08	6.65	0	0	8.73	0	0	3.67	7.84	0	0	11.51	0	0	1.59	1.19	0	0	0.38	0.17
M/S Power Cell, TIN-1350245708 5, Ward- E	2014-15	0.17	0	0	0.15	0	0	0	0.15	0	0	0.51	0	0	0	0.51	0	0	0.36	0	0	0	0.05	0.03
	2015-16	0.65	0	0	0.04	0.14	0	0	0.18	0	0	0.46	1.13	0	0	1.59	0	0	0.42	0.99	0	0	0.20	0.09
	2016-17	2.19	0	0	0.25	0	0	0	0.25	0	0	0	2.45	0	0	2.45	0	0	0	2.2	0	0	0.32	0.06
M/S Yeptomi Auto, TIN-1304128109 3, Ward- E	2014-15	12.44	0	0	8.53	0	0	0	8.53	0	0	13.06	0	0	0	13.06	0	0	4.53	0	0	0	0.60	0.41
M/S Nili	2015-16	10.02	0	0	0	17	0	0	17	0	0	0	19.18	0	0	19.18	0	0	0	2.18	0	0	0.32	0.14

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Name of the dealer	Year (Tax period)	Gross turnover declared by the dealer	Interstate purchase of taxable goods declared by the dealer							Purchased as per C Form declaration							Purchases concealed by the dealer						Tax Payable on concealed purchase	Interest on Tax upto Feb 2018
			4.75%	5%	13.25%	14.50%	18%	25%	Total purchase	4.75%	5%	13.25%	14.50%	18%	25%	Total purchase	4.75%	5%	13.25%	14.50%	18%	25%		
Motors, TIN135016 45016, Ward- E																								
M/S Prative Enterprises, TIN- 1301017703 5, Ward-A	2014-15	4.11	6.06	0	0	0	0	0	6.06	6.9	0	0	0	0	0	6.9	0.84	0	0	0	0	0	0.04	0.03
M/S Synergy Systems, TIN- 1310232003 , Ward- A	2014-15	7.01	5.01	0	0	0	0	0	5.01	6.8		0.57	0	0	0	7.37	1.79	0	0.57	0	0	0	0.16	0.11
	2015-16	7.72	0	0	0	0	0	0	0	0		0.12	0.37	0	0	0.49	0	0	0.12	0.37	0	0	0.07	0.03
M/S Z.C. Traders, TIN- 1350349407 6, Ward- C	2016-17	0.67	0	0.53	0	0	0	0	0.53	0	5.87	0	0	0	0	5.87	0	5.34	0	0	0	0	0.27	0.05
M/S Madan Sharma & Co., TIN- 1303010801 0, Ward- C	2013-14	1.88	1.87	0	0	0	0	0	1.87	2.25	0	0	0	0	0	2.25	0.38	0	0	0	0	0	0.02	0.02
	2014-15	2.97	2.6	0	0.13	0	0	0	2.73	3.33	0	0.27	0	0	0	3.6	0.73	0	0.14	0	0	0	0.05	0.04
M/S SM Enterprises, TIN- 1303011508 0, Ward- C	2013-14	0.54	0	0	0	0	0	0	0	0	0	0.3	0	0	0	0.3	0	0	0.3	0	0	0	0.04	0.04
	2014-15	0.74	0	0	0	0	0	0	0	0	0	0.18	0	0	0	0.18	0	0	0.18	0	0	0	0.02	0.016
	2015-16	0.82	0	0	0	0	0	0	0	0	0	0.03	0.07	0	0	0.1	0	0	0.03	0.07	0	0	0.01	0.006
TOTAL		222.79	15.54	0.53	84.89	38.17	10.48	4.31	153.92	19.28	5.87	107.02	65.9	18.74	14.67	231.48	3.74	5.34	22.13	27.73	8.26	10.36	11.47	6.16

Appendix 4.2.2

(Paragraph reference: 4.2.2)

(i) **Statement showing concealment of sales by M/S Global Marketing**

(Amount in ₹)

Particulars	Tax rate	2014-15	2015-16	2016-17
Opening Stock	Not Available	4600812	18843281	42640437
Purchases declared by the Dealer	13.25% (interstate)	116630637	18225477	
	13.25 (Local Purchases)	47051730	10165194	
	Total Purchases for commodities taxable @ 13.25%	163682367	28390671	
	14.50% (interstate)		55851912	29461654
	14.50 % (Local Purchases)		123220525	119757778
	Total Purchases for commodities taxable @ 14.50 %		179072437	149219432
Sales Declared by the dealer	2%			51683400
	13.25%	57962264	24030760	
	14.50%		76540230	78067914
Closing Stock	Treated as taxable @ 13.25%	18843281		0
	Treated as taxable @ 14.50%		42640437	0
Sales concealed. (Purchase-sales-Closing Stock)	13.25%	86876822	23203192	
	14.50%		59891770	62108555
Tax on concealed sale	13.25%	11511179	3074423	
	14.50%		8684307	9005741
Interest on tax amount calculated upto Feb 2018		7827602*	5173841	1801148

*Interest calculated from the month of May of the succeeding year.

(ii) **Statement showing sales concealed by M/S Steel Centre**

(Amount in ₹)

Particulars	Tax rate	2016-17
Opening stock	Not available	81018138
Purchases declared by dealer	14.5 %(interstate)	4785289
	14.5 %(Local Purchases)	69965793
	Total Purchases under 14.5%	74751082
Sales declared by the dealer	2% (interstate sales)	44525286
	14.50%	21209310
Closing Stock		0
Sales concealed	14.50%	9016486
Tax on concealed sales		1307391
Interest on tax amount calculated upto Feb 2018		261478

(iii) **Statement showing tax concealed by M/S Brightway Auto Distributors**

(Amount in ₹)

Particulars	Tax rate	2016-17
Opening stock		0
Purchases declared by the dealer	14.5% (Interstate Purchases)	23575320
	14.5 % (Local purchases)	0
	Total purchases under 14.5%	23575320
Sales Declared by the dealer	2%	0
	14.50%	4530760
Goods Returned		1970130
Closing stock		0
Sales concealed	14.50%	17074430
Tax on concealed sales	14.50%	2475792
Interest on tax amount calculated upto Feb 2018		495158

Appendix-5.4.1

Statement showing fraudulent draws

(Paragraph reference: 5.4.1.1)

(Amount in ₹)

(i) Statement showing fraudulent draws of Pay and allowances by Sub Divisional Education Officer (SDEO), Mangkolemba, Mokokchung

Sl. No.	Bill/TV No./Date	Month of pay/ period of DA Arrear	No. of Staff	Net amount Drawn	Net amount Due	Fraudulent draws	Nature of Fraudulent draws
1	2	3	4	5	6	7 (Col. 5 – 6)	8
1	101 & 102 Dated 17-08-15	Aug-15	56	16,93,453	12,53,371	4,40,082	Fraudulent drawal of Pay and Allowances by inflating the basic pay in Bill No. 101 & 102 Dated 17-08-2015, 128 &129 Dated 16-09-2015, 155&156 Dated 12-11-2015 and 195 & 196 dated 18-01-2016 of NPS staff
2	128 & 129 Dated 16-09-15	Sep-15	56	16,93,453	12,53,371	4,40,082	
3	155 & 156 Dated 12-11-15	Nov-15	56	16,93,453	12,53,371	4,40,082	
4	174 & 175 Dated 08-12-15	Dec-15	56	17,39,716	12,89,160	4,50,556	
5	195 & 196 Dated 18-01-16	Jan-16	56	17,89,987	13,27,309	4,62,678	
TOTAL						22,33,480	

(ii) Statement showing fraudulent draws of Pay and allowances by Sub Divisional Education Officer (SDEO), Mangkolemba, Mokokchung

Sl. No.	Bill/TV No./Date	Month of pay/ period of DA Arrear	No. of Staff	Net amount Drawn	Net amount Due	Fraudulent draws	Nature of Fraudulent draws
1	2	3	4	5	6	7 (Col. 5 – 6)	8
1	146 & 147 dated 12-11-2015	Nov-15	35	17,03,968	9,28,931	7,75,037	Fraudulent drawal of Pay and Allowances by inflating the basic
2	172 & 173 dated 8-12-2015	Dec-15	35	17,71,381	9,45,393	8,25,988	

3	186 & 187 dated 18-01-2016	Jan-16	35	18,18,404	9,86,699	8,31,705	pay in Bill No.146 &147 dated 12-11- 2015, 172 & 173 dated 8-12-2015 and 186 & 187 dated 18-01-2016
TOTAL						24,32,730	
(iii) Statement showing fraudulent draws of Pay and allowances by Sub Divisional Education Officer (SDEO), Mangkolemba, Mokochung							
Sl. No.	Bill/TV No./Date	Month of pay/ period of DA Arrear	No. of Staff	Net amount Drawn	Net amount Due	Fraudulent draws	Nature of Fraudulent draws
1	2	3	4	5	6	7 (Col. 5 – 6)	8
1	166 dated 08-12-2015	July-15 to Dec-15	213	3,85,885	2,39,905	1,45,980	Fraudulent draws of DA arrear by inflating the basic pay in Bill No. 166, 172 & 167 dated 08-12-2015
2	172 dated 8-12-2015	July-15 to Dec-15	57	2,86,768	2,15,904	70,864	
TOTAL						2,16,844	

Appendix-5.4.2

Statement showing fraudulent drawal of Pay and Allowances by Headmaster, Government High School, Merangkong

(Paragraph reference: 5.4.1.2)

(Amount in ₹)

TV No & Date Bill No. & Date	Sl. No.	Name of the Staff	Designation	Basic pay	Gross Amount
34 dated 07-04-2016	1	Longrisenla	LHA	11,910	28,074
	2	Takonangshi	Peon	11,460	27,043
	3	Teronjungba	N/Chowkidar	10,790	25,509
	4	Imlikilep	Mali	10,950	25,876
	5	Sangtemongba	Chowkidar	10,560	24,982
	6	Takochuba	Peon	9,500	22,555
	7	Zulutoshi	N/Chowkidar	9,390	22,303
	8	Maonaro	LHA	10,010	23,723
	9	Rongsenwaty	Mali	8,100	19,349
56 dated Nil	1	Longrisenla	LHA	26,510	57,927
01 dated 02-03-2015	1	Takonangshi	Peon	22,180	48,531
	2	Teronjungba	N/Chowkidar	26,050	56,929
	3	imlikilep	Mali	17,850	39,135
	4	Sangtemongba	Chowkidar	14,740	32,386
	5	Takochuba	Peon	13,780	30,303
	6	Zulutoshi	N/Chowkidar	20,220	44,277
	7	Maonaro	LHA	20,220	44,277
	8	Rongsenwaty	Mali	21,300	46,621
	9	Tsudong	PT	15,300	34,101
	10	Tiamenla		18,490	40,487
	11	Imtirenla	GT	14,190	31,192
	12	Chubatola		13,230	29,109
	13	Maoinla		11,630	25,637
	14	Busowa	GT	11,240	7,968
TOTAL					7,88,294

Appendix-5.4.3

Statement showing fraudulent draws of Pay and allowances of non-existent employees by Headmaster, Government High School, Merangkong.

(Paragraph reference: 5.4.1.2)

(Amount in ₹)

TV No & Date	Salary month	Basic pay	DA	HRA	Gross amount as per the bills	Net Amount
Bill No. & Date						
14 dated Nil 106 dated 02-09-2016	August, 2016	26,850	31,952	2,685	62,162	61,954
Nil 8 dated 01-08-2016	July, 2016	18,950	22,551	1,995	43,796	42,988
9 dated nil 19 dated 01-07-2016	June, 2016	21,460	25,537	2,146	49,876	49,648
5 dated Nil 79 dated 06-06-2016	May, 2016	Name not found in the Pay and allowances for May 2016				
67 dated 05-05-2016	April, 2016	10,950	12,561	9,39	41,369	43,569
34 dated 07-04-2016	March, 2016	16,650	2,615	1,965	38,228	38,000
TOTAL					2,35,431	2,36,159

Appendix-5.4.4

Statement showing fraudulent draws of excess Pay and allowances by Headmaster, Government High School, Merangkong

(Paragraph reference: 5.4.1.2)

(Amount in ₹)

Sl. No.	TV No & Date	Inflated net amount	Actual net amount	Excess amount
	Bill No. & Date			
1	14 dated Nil 106 dated 02-09-2016	10,52,952	10,31,174	21,778
2	Nil 8 dated 01-08-2016	10,69,724	9,96,437	73,287
3	9 dated Nil 19 dated 01-07-2016	10,54,725	9,99,843	54,882
4	5 dated 79 dated 06-06-2016	10,15,168	9,48,591	66,577
5	67 dated 15-05-2016	10,15,168	9,94,744	20,424
6	34 dated 07-04-2016	10,12,568	9,95,568	17,000
7	108 dated 04-02-2016	9,74,568	9,57,568	17,000
TOTAL				2,70,948

Appendix-5.4.5
Statement showing fraudulent draws of Pay and Allowances of non-existent employees by Headmaster,
Government High School, Merangkong
(Paragraph reference: 5.4.1.2)

(Amount in ₹)

TV No & Date	Sl. No.	Name and Designation	Basic pay	DA	HRA	MA	Gross amount as per the bills	Deduction	Net amount as per the bills
19 dated 01-09-2016	1	Chubasenla, GT	23,540	28,013	2,354	400	54,309	208	54,101
	2	Sanenlong, ST	27,650	32,904	2,765	400	63,719	208	63,511
	3	Tiameren, PT	26,850	31,952	2,685	400	62,062	208	61,854
	4	Maotila, HT	22,600	26,894	2,260	400	52,154	208	51,946
	5	Lanunungnochiba	21,460	25,537	2,146	400	49,543	208	49,335
	6	Menangnochiba	19,630	24,248	1,963	400	46,241	208	46,033
		TOTAL (A)						3,28,028	
7 dated 01-08-2016	1	Chubasenla, GT	15,060	21,624	1,506	400	39,239	208	39,031
	2	Yiajungba, GT	23,540	28,018	2,354	400	54,309	208	54,101
	3	Sentinaro,	21,460	25,537	2,146	400	49,543	208	49,335
	4	Jungshilemba, GT	21,460	25,537	2,146	400	49,543	208	49,335
	5	Shisanaro, GT	26,894	22,600	2,260	400	52,154	208	51,946
	6	Amenla	15,060	20,921	1,506	400	37,887	208	37,679
	7	Waitsuba, HT	19,630	23,360	1,963	400	45,353	208	45,145
	TOTAL (B)						328028		
35 dated 01-07-2016	1	Chubasenla, GT	23,540	28,013	2,354	400	54,309	208	54,101
	2	Maoremla, GT	21,460	25,537	2,146	400	49,543	208	49,335
	3	Tiatoshi, PT	21,460	25,537	2,146	400	49,543	208	49,335
	4	Sentikumba, GT	22,600	26,894	2,260	400	52,124	208	51,916
	5	Longrisemba, GT	15,060	17,921	1,506	400	34,887	208	34,679
	6	Zuluchila, LHA	19,630	23,360	1,963	400	45,353	208	45,145
	7	Alemsenla, LT	18,950	22,551	1,895	400	43,796	208	43,588
	TOTAL (C)						329555		
12 of 02-06-2016	1	Chubasunep, GT	15,650	18,624	1,565	400	36,239	208	36,031
	2	Temsensenla, GT	14,630	17,410	1,463	400	33,903	208	33,695
	3	Senenchiba, PT	23,540	28,013	2,354	400	54,309	208	54,101
	4	Maomenla, LHA	21,460	25,537	2,146	400	49,543	208	49,335
	5	Tialila, HT	21,460	25,537	2,146	400	49,543	208	49,335
	6	T. Chubatola, LT	22,600	26,894	2,260	400	52,154	208	51,946
	7	M. Gurung	15,060	17,921	1,506	400	34,887	208	34,679
	8	Limatoshi, PT	19,630	23,360	1,963	400	45,353	208	45,145
	9	S. Maya, ST	18,560	22,086	1,856	400	42,902	208	42,694
	10	Zulumongba	11,910	14,173	1,191	400	28,074	208	27,866
	TOTAL (D)						4,26,907		
Grand TOTAL (A+B+C+D)							14,12,518		

Appendix-5.4.6

Statement showing fraudulent draws of increment arrear and MACP by Headmaster, Government High School, Merangkong
(Paragraph reference: 5.4.1.2)

(Amount in ₹)

Bill No and Date	Name of the staff	Particular	Amount
98 dated 10-06-2016	Smti. Limakumla, UDA	Increment arrear	1,87,674
217 dated 15-09-2015	Smti. Limakumla, UDA	Missing Increment Arrear	93,792
149 dated 07-09-2015	Smti. Limakumla, UDA	Missing Increment Arrear	83,952
164 dated 20-10-2015	Smti. Longrisela, GT	Missing Increment Arrear	93,792
126 dated 16-02-2016	Smti. Limakumla, UDA	MACP Arrear	72,376
TOTAL			5,31,586

Appendix-5.4.7

Statement showing fraudulent draws of excess Pay and allowances of employees by Headmaster, Government High School, Akuhaito
(Paragraph reference: 5.4.1.3)

(Amount in ₹)

Bill/ TV No.	Dated	Particulars	Month of Pay	Gross Amount	Deduction	Net Amount as per Bill	Actual Net Amount Payable	Excess drawn
60/18	7-1-2015	Pay & Allowances	Dec-2015	3,29,604	10,710	3,18,894	2,79,006	39,888
59/17	7-1-2015	Pay & Allowances	Dec-2015	6,67,760	29,464	6,38,296	5,09,785	1,28,511
8/55	2-6-2015	Pay & Allowances	May- 2015	6,22,594	29,464	5,93,130	4,63,577	1,29,553
9/54	2-6-2015	Pay & Allowances	May- 2015	3,00,990	10,710	2,90,280	2,58,939	31,341
15/41	2-7-2015	Pay & Allowances	June-2015	6,22,594	29,464	5,93,130	4,63,577	1,29,553
16/40	2-7-2015	Pay & Allowances	June-2015	3,00,990	10,710	2,90,280	2,58,939	31,341
23/19	3-8-2015	Pay & Allowances	July- 2015	3,00,990	10,710	2,90,280	2,58,939	31,341
22/18	3-8-2015	Pay & Allowances	July- 2015	6,22,594	29464	5,93,130	4,63,577	129553
34/44	3-9-2015	Pay & Allowances	August-2015	3,18,202	10710	3,07,492	2,65,959	41533
33/43	3-9-2015	Pay & Allowances	August-2015	6,46,067	29464	6,16,603	4,75,762	140841
47/31	2-11-2015	Pay & Allowances	October-2015	6,46,067	29464	6,16,603	4,78,097	138506
48/30	2-11-2015	Pay & Allowances	October-2015	3,18,207	10710	307,497	26,6159	41338
TOTAL						54,55,615	44,42,316	10,13,299

Appendix-5.4.8
Statement showing fraudulent double draws of Pay and allowances of employees by Headmaster,
Government High School, Akuhaito
(Paragraph reference: 5.4.1.3)

(Amount in ₹)

Sl. No.	Bill No. & Date	TV No. & Date	Name and Designation	Gross Amount	Amount to be recovered
1	80 of Nil	109 of 03-03-2016	Chakraborty, GT	59,734	59,734
	82 of Nil	111 of 03-03-2016		59,734	
2	80 of Nil	109 of 03-03-2016	S. Mishra, GT	58,589	58,589
	82 of Nil	111 of 03-03-2016		58,589	
3	80 of Nil	109 of 03-03-2016	SK Ghosh, GT	58,589	58,589
	82 of Nil	111 of 03-03-2016		58,589	
4	80 of Nil	109 of 03-03-2016	Khekivi, GT	43,681	48,681
	82 of Nil	111 of 03-03-2016		48,681	
TOTAL					2,25,593

Appendix-5.4.9
Statement showing fraudulent draws of excess Pay and allowances of employees by Sub-Divisional
Education Officer, Kohima
(Paragraph reference: 5.4.1.4)

(Amount in ₹)

Month	Bill No. and date	TV No. and Date	Net amount drawn	Actual due	Excess drawn
Dec-14	294 of 10-12-2014	7 of nil	26,87,556	26,77,556	10,000
Jan-14	328 of 27-01-2015	95 of nil	26,66,856	26,06,856	60,000
Mar-15	22 of 20-03-2015	147 of nil	38,11,819	37,87,880	23,939
Apr-15	55 of 22-04-2015	103 of nil	26,37,472	25,97,474	39,998
May-15	88 of 20-05-2015	16 of nil	26,37,472	25,97,468	40,004
Sep-15	234 of 21-09-2015	22 of nil	26,37,772	25,97,761	40,011
TOTAL			1,70,78,947	1,68,64,995	213,952

Appendix-5.4.10
Statement showing excess drawal of pay and allowances in respect of Sub-Divisional Education Officer,
Aboi, Mon
(Paragraph reference: 5.4.1.5)

(Amount in ₹)

Sl. No.	Month	No. of staff	Bill number	TV number/ Dated	Amount drawn	Excess drawal
1	Feb, 15	32	261	289/31-03-2015	9,01,004	1,66,665
2	Mar, 15	29	4	76/15-04-2015	10,60,744	51,212
3	Mar, 15	37	5	77/15-04-2015	14,05,359	82,359
4	Mar, 15	31	7	79/15-04-2015	9,27,931	63,998
5	July, 15	30	69	97/Nil	11,01,353	51,212

Sl. No.	Month	No. of staff	Bill number	TV number/ Dated	Amount drawn	Excess drawal
6	July, 15	36	70	98/Nil	13,73,908	82,359
7	July, 15	16	72	100/Nil	5,85,363	63,998
8	July, 15	18	73	101/Nil	3,80,042	12,413
9	Aug, 15	30	81	156/17-09-2015	11,31,744	51,212
10	Aug, 15	36	82	157/17-09-2015	14,11,855	82,359
11	Aug, 15	16	84	154/17-09-2015	6,01,518	63,998
12	Aug, 15	18	86	161/17-09-2015	3,89,910	12,413
13	Sept, 15	16	109	97/25-10-2015	5,59,031	63,998
14	Sept, 15	18	111	99/25-10-2015	3,89,910	12,413
15	Nov, 15	29	141	22-12-2015	10,93,807	51,212
16	Nov, 15	36	142	153/22-12-2015	14,11,871	82,359
17	Nov, 15	15	144	155/22-12-2015	5,59,031	63,998
18	Nov, 15	17	145	156/22-12-2015	3,90,760	12,413
TOTAL		460			1,56,75,141	10,70,591

Appendix-5.4.11

Statement showing fraudulent drawals of arrears of house rent allowances by Chief Veterinary Officer, Dimapur

(Paragraph reference: 5.4.2.1)

(Amount in ₹)

Bill No.	Name and designation	Amount
194 dt. 18-03-2016	Smti. Kinuvino, LDA	63,431
	Smti. Tatongrenla, Sr. FA	1,13,338
	Shri. Nchum bemo Kikon, Sr. Driver	84,840
	Shri. HarimalMech, Sr. VFA	74,096
	Smti. Merenchiba, Supervisor	38,773
	Smti. Imkon gmeren, G/Operator	77,212
	Shri. Mhajan Ennio, S/C	41,389
	Shri. Watilong, P/A	52,288
	Shri. Yaosangba, Peon	48,292
	Srhri. John, Peon	74,397
	Shri. Nitoshe, Peon	69,624
	Smti. Khuili, Peon	59,482
TOTAL		7,97,162

Appendix-5.4.12

Statement showing fraudulent drawals of arrears of house rent allowances by Chief Veterinary Officer, Peren

(Paragraph reference: 5.4.2.2)

(Amount in ₹)

Bill No/TV No and date	No of Staffs	Gross amount drawn	Net amount drawn
148 dt 07-03-2016	6	2,31,666	2,26,050
146 dt 07-03-2016	6	2,19,050	2,14,770
144 dt 07-03-2016	5	1,89,460	1,81,064
TOTAL	17	6,40,176	6,21,884

Appendix-5.4.13

**Statement showing excess drawals of pay and allowances by inflating net total by Superintendent of Jail,
District Jail, Zunheboto**
(Paragraph reference: 5.4.3)

(Amount in ₹)

Bill No. and Date	TV No and Date	Net Amount as per Bill	Actual net Amount to be drawn	Excess
100 of Nil	4 of 03-02-2014	3,77,313	3,27,333	49,980
109 of Nil	8 of 03-03-2014	3,77,313	3,27,333	49,980
4 of Nil	9 of 7-4-2014	3,75,373	3,25,393	49,980
14 of Nil	5 of 01-05-2014	3,75,373	3,25,395	49,978
24 of Nil	5 of 02-06-2014	3,75,373	3,25,395	49,978
34 of Nil	5 of 01-7-2014	3,75,373	3,25,395	49,978
44 of Nil	9 of 01-8-2014	3,75,373	3,25,393	49,980
63 of Nil	3 of 7-10-2014	3,53,326	3,03,326	50,000
74 of Nil	3 of 03-11-2014	3,67,498	3,17,498	50,000
89 of Nil	4 of 02-12-2014	3,67,498	3,17,498	50,000
Nil	6 of 02-02-2015	3,56,689	3,40,859	15,830
124 of Nil	3 of 12-03-2015	3,56,689	3,40,859	15,830
130 of Nil	9 of 12-03-2015	1,55,796	1,42,813	12,983
8 of Nil	8 of 02-04-2015	1,55,796	1,42,813	12,983
5 of Nil	5 of 02-04-2015	2,27,728	2,07,728	20,000
3 of Nil	3 of 02-04-2015	3,62,740	3,40,707	22,033
4 of Nil	4 of 04-05-2015	2,27,728	2,07,728	20,000
15 of Nil	3 of 04-05-2015	2,33,694	2,20,711	12,983
63 of Nil	6 of 01-10-2015	2,82,177	2,68,740	13,437
61 of Nil	7 of 01-10-2015	3,65,165	3,58,154	7,011
TOTAL		64,44,015	57,91,071	6,52,944

Appendix-5.4.14

**Statement showing fraudulent drawals of arrears of house rent allowances by Block Development Officer
(BDO), Sangsangyu**
(Paragraph reference: 5.4.4)

(Amount in ₹)

Bill No and Date	Name & Designation	HRA arrear claimed
34 dated Nil	I N Chingmak, SIS	36,652
	P Hongkin, SO	32,516
	Antilepla, UDA	32,219
	S Apenla, UDA	31,163
	Thungtimongko, HA	39,347
	Odijungla, Dhai	18,535
	ThongdiCholen, Peon	20,031
	M Sepong, Peon	18,007
	Sipongla, Chowkidar	16,214
	N Chemten, Peon	13,134
TOTAL		2,57,818

Appendix-5.4.15

Statement on irregular drawal of pay and allowances in respect of 7th NAP Bhandari, Wokha
(Paragraph reference: 5.4.7)

(Amount in ₹)

Sl. No	Salary month	No of personnel	Bill No & Date /TV No & Date	Amount due	Amount drawn	Excess amount
1	Oct-15	785	Nil/Nil	2,01,76,008	2,05,79,083	4,03,075
2	Dec-15	778	186 of Nil/Nil	2,05,45,668	2,10,04,963	4,59,295
3	Jan-16	780	Nil/Nil	2,09,78,570	2,14,47,184	4,68,614
4	Feb-16	776	Nil/Nil	2,09,02,916	2,13,40,757	4,37,841
5	Mar-16	776	Nil/Nil	2,08,75,612	2,13,76,126	5,00,514
6	Apr-16	790	Nil/Nil	2,08,56,029	2,12,63,799	4,07,770
7	May-16	731	110 of 5/2016/ Nil	2,09,05,571	2,11,95,819	2,90,248
8	Jun-16	796	Nil/Nil	2,10,21,166	2,12,60,480	2,39,314
9	Jul-16	793	Nil/Nil	2,10,40,554	2,12,06,440	1,65,886
10	Aug-16	796	Dated 22-08-2016/Nil	2,10,73,046	2,11,92,375	1,19,329
11	Sep-16	799	160 of 20-09-2016/Nil	2,10,08,350	2,11,36,576	1,28,226
12	Oct-16	871	177 of 24-10-2016/Nil	2,22,29,311	2,23,48,831	1,19,520
13	Nov-16	803	185 of 22-112016/Nil	2,11,00,890	2,12,20,500	1,19,610
14	Dec-16	797	207 of 19-12-2016/Nil	2,26,92,441	2,27,15,808	23,367
15	Jan-17	798	Nil/Nil	2,27,00,905	2,27,24,328	23,423
16	Feb-17	815	230 of 2/2017/Nil	2,32,73,162	2,32,94,797	21,635
TOTAL				34,13,80,199	34,53,07,866	39,27,667

Appendix-5.4.16
Statement showing fraudulent/ excess payments
(Paragraph reference: 5.4.7)

(₹ in crore)

Sl. No.	Year of Audit Report	Department	Paragraph reference	Particulars	Money Value (in ₹ Crore)
1	Audit Report for the Year ended 31 March 2016	Finance (Treasuries and Accounts Department)	5.3	Fraudulent payment of pension from Treasuries at Zunheboto and Dimapur by duplicating the pension payment authorisation letters and admitting multiple claims in respect of the same pension payment orders and same person for the same period	5.58
			5.4	Fraudulent drawal of pay & allowances by 12 different DDOs	1.96
2	Audit Report for the Year ended 31 March 2015	Finance (Treasuries and Accounts Department)	5.3	Fraudulent/ excess drawal by 41 DDOs	2.81
3	Audit Report for the Year ended 31 March 2014	PWD (R&B)	2.5	Fraudulent drawal	0.79
4	Audit Report for the Year ended 31 March 2012	Health and Family Welfare	1.4	Fraudulent drawal by one DDO	0.31
		School Education Department	1.8	Fraudulent drawal by one DDO	0.26
		Home (General Administration)	5.3	Excess payment of works	1.28
		Home Department	5.5	Fraudulent drawal of ration allowance	0.4
Total					13.39