

APPENDICES

Appendix 1.1

Statement showing the details of proposals for constructions outside the purview of CSS guidelines i.e constructions of Court complex or accommodations to JOs at places with no sanctioned sub Divisional Court and at locations already in existence during 2014-19

(Paragraph reference: 2.2.8.1.1)

(₹ in crore)

Year	Sl. No.	Construction of Sub divisional Courts at places with no sanctioned Sub divisional Court	Location	Estimated cost	Reasons*
2017-18	1	Sub divisional Court complex at three places	Noklak, Tuli & Pfutsero	6.00	NP
	2	Residential quarters for JOs at three places	--do--	3.00	NP
Total				9.00	

Year	Sl. No.	Name of the Project proposed against already completed or ongoing projects	Location	Estimated cost	Reasons*
2014-15	1	Construction of Housing units for JO	Tuensang	2.21	AE
	2	Judicial court complex at Chumukedima	Dimapur	7.19	AE
2016-17	3	Judicial court complex at Chumukedima	Dimapur	3.59	AE
	4	Construction of Housing units	Tuensang	0.76	AE
	5	Construction of garage and official bungalow	Dimapur	1.20	AE
	6	Construction of Residence for D&SJ	Zunheboto	4.78	AE
	7	Site and services for court complex	Zunheboto	1.00	AE
	8	Construction of Residence for CJM	Kiphire	4.95	AE
	9	Construction of Residence for CJM	Mon	4.79	AE
	10	Construction of Residence for CJM	Wokha	4.39	AE
	11	Judicial court complex –Phase II	Peren	4.75	AE
	12	Construction of Residence for CJM	Peren	4.10	AE
	13	Construction of Housing units for JO	Longleng	5.33	AE
2017-18	14	Judicial court complex at Chumukedima	Dimapur	2.59	AE
	15	Construction of Housing units for JO	Tuensang	0.26	AE
	16	Construction of Residence for D&SJ	Zunheboto	1.50	AE
	17	Construction of Housing units for JO	Longleng	1.00	AE
2018-19	18	Judicial court complex –Phase II	Peren	2.00	AE
	19	Construction of Residence for CJM	Kiphire	2.00	AE
	20	Construction of Residence for CJM	Mon	2.00	AE
	21	Construction of Residence for CJM	Wokha	2.00	AE
	22	Construction of Residence for CJM	Peren	2.00	AE
Total				64.39	

*AE: Already Existing NP; Non Permissible

Appendix-1.2

Interest payable to State Disaster Response Fund

(Paragraph reference: 2.3.10.2)

(₹ in lakh)

Sl. No.	Date of release of GoI share	Name of fund	GoI share	GoN share	Date of transfer to MH-8121 by GoN	Delay beyond 15 days	RBI Bank rate %	Interest payable		
								GoI share	GoN share	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	27.05.2015	SDRF	450.00	50.00	19.08.2015	0	8.50	0.00	0.00	0.00
						69	8.25	7.02	0.78	7.80
2	05.01.2016	SDRF	450.00	50.00	24.02.2016	34	7.75	3.25	0.36	3.61
3	05.07.2016	SDRF	450.00	50.00	06.09.2016	48	7.00	4.14	0.46	4.60
4	09.01.2017	SDRF	450.00	50.00	21.03.2017	56	6.75	4.66	0.52	5.18
5	13.07.2017	SDRF	495.00	55.00	21.07.2017	0	6.50	0.00	0.00	0.00
6	03.08.2017	SDRF	495.00	55.00	28.09.2017	41	6.25	3.48	0.39	3.86
7	25.06.2018	SDRF	495.00	0	31.07.2018	21	6.50	1.85	0.00	1.85
			0	55.00	26.07.2018	16	6.50	0.00	0.16	0.16
8	14.08.2018	SDRF	495.00	55.00	13.09.2018	15	6.75	1.37	0.15	1.53
9	09.03.2016	NDRF	1511.00	0	25.05.2016	12	7.75	3.85	0.00	3.85
						50	7.00	14.49	0.00	14.49
10	29.04.2016	NDRF	96.00	0	20.07.2016	66	7.00	1.23	0.00	1.23
11	27.07.2017	NDRF	2501.00	0	11.08.2017	0	6.50/6.25	0.00	0.00	0.00
12	10.07.2018	NDRF	6526.00	0	01.08.2018	7	6.50	8.14	0.00	8.14
13	13.12.2018	NDRF	13073.00	0	19.12.2018	0	6.75	0.00	0.00	0.00
Total			27487.00	420.00				53.48	2.82	56.30

(Source: Sanction orders and RBI Bank Rate¹)

¹ RBI Bank Rates during 2014-19:

28.01.2014 to 14.01.2015: 9 per cent, 15.01.2015 to 03.03.2015: 8.75 per cent, 04.03.2015 to 01.06.2015: 8.50 per cent, 02.06.2015 to 28.09.2015: 8.25 per cent, 29.09.2015 to 04.04.2016: 7.75 per cent, 05.04.2016 to 03.10.2016: 7.00 per cent, 04.10.2016 to 05.04.2017: 6.75 per cent, 06.04.2017 to 01.08.2017: 6.50 per cent, 02.08.2017 to 05.06.2018: 6.25 per cent, 06.06.2018 to 31.07.2018: 6.50 per cent, 01.08.2018 to 06.02.2019: 6.75 per cent, 07.02.2019 to 03.04.2019: 6.50 per cent

Appendix- 1.3

Statement showing unexecuted works

[Paragraph reference:2.3.11.1 (ii)]

(Amount in ₹)

Sl. No.	Name of work	Date of issue of work order	Work order amount	Date of commencement	Date of completion	Actual expenditure	MB No./ Page No.	Amount paid to	Work claimed by the Department during joint inspection
1	Const. of CRSM Retaining wall at AghunatoMelaTizu-A, Zunheboto	13.09.2018	6250000	24.09.2018	28.11.2018	5625000	3 of p/ 180-181	Piyeto	landslide debris clearance
2	Const. of CRSM Retaining wall at AghunatoMelaTizu-B, Zunheboto	13.09.2018	6250000	24.09.2018	28.11.2018	5625000	3 of p/ 182-183	Piyeto	landslide debris clearance
3	Const. of Stone Masonry Retaining wall at Zunheboto via Longkhim	02.02.2019	25000000	04.02.2019	28.03.2019	25000000	5 of p/ 116-117	M/s T&P Enterprise (A/c No. 916020085333068)	landslide debris clearance
4	Const. of Stone Masonry Retaining wall at Aghunato-Mokokchung Road	02.02.2019	25000000	04.02.2019	28.03.2019	25000000	5 of p/ 114-115	M/s T&P Enterprise (A/c No. 916020085333068)	landslide debris clearance
5	Const. of CRSM Retaining wall at Peren Town to Peren Head Quarter, Peren	18.01.2018	5000000	25.01.2018	29.03.2018	4500000	3 of p/ 121-122	S Eunice Linyu (A/c No. 915010053645885)	Road diversion work
6	Const. of CRSM wall at Police Colony Dimapur	05.10.2018	2250000	17.10.2018	29.11.2018	2025000	4 of p/ 99-100	APR not furnished	opened drainage
7	Const. of RCC slab foot bridge at Burma Camp, Dimapur	06.09.2016	1300000	14.09.2016	14.10.2016	1170000	1 of p/ 142-145	APR not furnished	Hume Pipes laid across National Highway 29 at Burma Camp (Traffic Police) Junction
8	Clearance of landslide debris at Aradura, New Minister Hill, Kohima	21.11.2017	3000000	22.11.2017	20.12.2017	2700000	3 of p/ 76-77	Only signature in APR	CRSM Retaining walls (2 nos.)
9	Const. of CRSM Retaining wall at Para Medical Colony, Kohima	06.03.2017	500000	13.03.2017	23.03.2017	450000	2 of p/ 38-39	Drawn in favour of K. Tetso (NSDMA staff). APR not furnished.	opened drainage
			74550000			72095000			

(Source: Measurement Books and joint physical inspection reports)

Appendix-1.4

Statement showing NDRF civil works utilised for land development of private individuals

[Paragraph reference: 2.3.11.1 (iii)]

(Amount in ₹)

Sl. No	Name of work	Date of issue of work order	Work order amount	Date of commencement	Date of completion	Actual expenditure	MB No./ Page No.	Amount paid to	Joint inspection findings
1	Const. of RCC Drain below Assembly Complex, Kohima	03.10.2018	8921000	15.10.2018	29.11.2018	8921000	4 of p/ 139-140	APR not furnished	Fund was utilised towards land development (const. of retaining walls/ protection walls and CC pavement) of private property/ Individual.
2	Const. of CRSM Retaining wall below Assembly Complex, Kohima	16.08.2017	1700000	29.08.2017	09.10.2017	1700000	2 of p/ 76-77	APR not furnished	
3	Const. of CRSM Retaining wall at Assembly Complex site, Kohima	18.01.2018	2000000	25.01.2018	22.03.2018	1800000	3 of p /127-128	Transferred to A/c No. 30365027457	
4	Protection works at Assembly Complex, Kohima	06.02.2019	1000000	10.02.2019	25.02.2019	1000000	5 of p/ 92-93	Only signature in APR	
5	Const. of CRSM wall at Indira Gandhi (IG) Stadium, Kohima	02.02.2019	8500000	04.02.2019	05.04.2019	8500000	5 of p /142-143	ZapuotuoLhoungu (bank transfer)	
	Total		22121000			21921000			CRSM Retaining wall of under construction private residential building was shown as constructed under NDRF.

(Source: Measurement Books and joint physical inspection reports)

Appendix-1.5
Statement showing Department wise list of double/excess/fraudulent drawals
(Paragraph reference: 2.4)

(₹ in lakh)

Sl. No.	Department	No. of DDOs	Amount
1	School Education Department	7	96.03
2	Home Department (Police)	3	155.93
3	Home Department (Prisons)	1	9.79
4	Soil & Water Conservation	1	12.59
5	Employment, Skill Development & Entrepreneurship ²	3	31.15
6	Industries and Commerce ³	6	28.69
7	Art and Culture Department ⁴	1	7.32
8	Public Works Department (Mechanical)	1	8.00
9	Public Works Department (Road & Bridges)	1	15.42
10	Water Resources Department	1	23.81
11	Finance Department (Taxation)	1	3.43
12	Finance Department (Treasuries & Accounts)	2	21.84
13	Cooperation Department	1	15.73
14	Excise and Prohibition Department	3	19.67
15	Youth Resources and Sports ⁵	1	15.69
16	Department of Information and Public Relations ⁶	2	9.81
17	Motor Vehicles Department	1	2.27
18	Power Department	1	1.91

² Principal, Women Industrial Training Institute, Dimapur [Appendices 1.6 (Sl. No. 2) and 1.9 (Sl. No. 6)]

³ General Manager, District Industries Centre, Zunheboto [Appendices 1.6 (Sl. No. 1) and 1.10 (Sl. No. 5)]

⁴ District Cultural Officer, Tuensang [Appendices 1.9 (Sl. No. 7) and 1.10 (Sl. No. 7)]

⁵ District Sports Officer, Zunheboto [Appendices 1.7 (Sl. No. 4) and 1.8 (Sl. No. 8)]

⁶ District Public Relations Officer, Phek [Appendices 1.8 (Sl. No. 9) and 1.10 (Sl. No. 14)]

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19	Public Health Engineering Department (PHED)	1	11.99
20	Horticulture Department	1	1.62
21	Agriculture Department	2	3.24
22	Animal Husbandry & Veterinary Services	1	20.10
	Total	42	516.03

Appendix-1.6
Statement showing fraudulent drawal of pay & allowances and arrears against bogus employees
(Paragraph reference: 2.4.1)

(₹ in lakh)

Sl. No.	Name of DDO	Amount Drawn	Recovered Amount	Outstanding Amount	Remarks
1	General Manager, District Industries Centre, Zunheboto	7.74	0	7.74	Fraudulent drawal of pay & allowances in respect of 24 bogus employees for the month of March 2018 vide Bill Nos. 84 & 85 of 27-03-2018. The DDO furnished (September 2019) treasury challan of ₹ 7.74 lakh as recovery. However, on verification of the challan, it was observed that the challan was not accounted in the monthly accounts of the treasury indicating that the challan was fake. Immediate action may be taken against the officer for furnishing of fake challan and steps may be taken to recover the amount at the earliest.
2	Principal, Women Industrial Training Institute, Dimapur	9.68	0	9.68	Fraudulent drawal of pay & allowances in respect of 20 bogus employees for the month of February 2018 vide Bill No. 79 of 12-03-2018, Bill Nos. 82 & 83 of 28-03-2018.
3	Executive Engineer, Water Resources Department, Mokokchung	23.81	3.00	20.81	Fraudulent drawal of pay & allowances in respect of 26 bogus employees for the month of September 2017 vide Bill No. 82 of 25-09-2017. The Government in reply (May 2020) stated that the then EE, Mokokchung Division drew the said amount to meet the expenditure incurred during emergency electrification in the EE's Office building due to short circuit, TA/TE for monitoring of project site and salvaging of damaged minor irrigation projects during monsoon season. The DDO had recovered ₹ 3.00 lakh and deposited into Government account and requested to allow him to recover the fraudulent drawal of money on instalment basis.
4	Superintendent of Excise & Prohibition, Mon	3.36	0	3.36	Fraudulently drawal of HRA arrears for three bogus employees and four other employees for the period January 2014 to December 2017 who were not entitled for HRA arrears vide TV No. 9 of 31-03-2018.

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5	Deputy Veterinary Pughoboto	Chief Officer,	20.10	1.68	18.42	Fraudulent drawal of HRA & less pay arrears vide STV Nos. 16 to 21 of 22-12-2017, STV Nos. 8 to 12 of 09-01-2018, STV No. 9 of 22-02-2018, STV Nos. 9, 16 to 25 of 31-03-2018 in respect of 46 employees for the period from January 2016 to February 2018. Five employees had been drawing HRA in their regular monthly pay bill and names of 41 employees were not found in the regular monthly pay bills indicating that amount was drawn against bogus employees. The DDO deposited (March 2019) ₹ 1.68 lakh and remaining amount of ₹ 18.42 lakh is yet to be deposited.
	Total		64.69	4.68	60.01	

Appendix-1.7
Statement showing excess drawal by inflating the net total of pay bills
(Paragraph reference: 2.4.2)

(₹ in lakh)

Sl. No.	Name of DDO	Admissible Amount	Amount Drawn	Excess Amount Drawn	Recovered Amount	Outstanding Amount	Remarks
1	District Employment Officer, Tuensang	8.21	9.80	1.59	0	1.59	Monthly pay bills of March 2017 (Bill No. 2), April 2017 (Bill No. 6) & May 2017 (Bill No. 10).
2	General Manager, District Industries Centre, Tuensang	30.94	33.17	2.23	0	2.23	Monthly pay bills vide TV Nos. 4 & 6 (March 2017), TV Nos. 3 & 6 (April 2017) & TV Nos. 6 & 7 (May 2017).
3	Superintendent of Excise & Prohibition, Dimapur	72.47	77.02	4.55	0.40	4.15	Pay bills for 13 months for the period from April 2017 to April 2018. An amount of ₹ 0.40 lakh was recovered and deposited (June 2019) into Government account through treasury challan.
4	District Sports Officer, Zunheboto	23.95	33.26	9.31	0	9.31	Pay bills for 16 months for the period from December 2016 to March 2018.
	Total	135.57	153.25	17.68	0.40	17.28	

Appendix-1.8
Statement showing double drawal of pay & allowances including arrears
(Paragraph reference: 2.4.2)

(₹ in lakh)

Sl. No.	Name of DDO	Double Amount Drawn	Recovered Amount	Outstanding Amount	Remarks
1	Sub-Divisional Education Officer, Changtongya and District Education Officer, Mokokchung	8.06	0	8.06	Double drawal of pay & allowances in respect of 19 employees for the month of June 2017 vide Bill No. 85 of 22-06-2017 which was already drawn by DEO, Mokokchung vide Bill No. 66 of 21-06-2017.
		0.67	0	0.67	Drawal of DA arrears for the period from January to May 2017 in respect of 19 employees vide Bill No. 90 of 22-06-2017 which was already drawn by DEO, Mokokchung vide Bill No. 78 of 21-06-2017.
		27.27	0	27.27	Double drawal of pay & allowances of 19 employees for the months of October, November & December 2017 vide Bill Nos. 184 of 23-10-2017, 230 of 23-11-2017 & 200 of 23-11-2017 which was already drawn by SDEO, Changtongya in respect of 12 employees vide Bill Nos. 173 of 23-10-2017, 219 & 208 of 23-11-2017 and DEO, Mokokchung in respect of seven employees vide Bill Nos. 171 & 195 of 20-11-2017; TV No. 34 of 02-11-2017.
2	Sub-Divisional Education Officer, Tuensang	27.97	0	27.97	Double drawal of pay & allowances in respect of 76 teachers for the month of February 2017 vide Bill Nos. 303, 304 & 305 of 22-03-2017 which was already drawn vide Bill No. 296 of 24-02-2017.
3	Sub-Divisional Education Officer, Mokokchung	7.45	0	7.45	Double drawal of pay & allowances in respect of 12 teachers for the month of July 2017 vide Bill No. 33 of 08-12-2017 which was already drawn vide Bill No. 57 of 17-07-2017.
4	Sub-Divisional Education Officer, Mangkolemba and District Education Officer, Mokokchung	15.31	0	15.31	Double drawal of pay & allowances in respect of 14 employees for the month of July 2017 vide Bill No. 134 of 24-07-2017 which was already drawn by SDEO Mangkolemba vide Bill Nos. 117 & 133 of 24-07-2017 and by DEO Mokokchung vide Bill No. 85 of 21-07-2017. Similarly, there was double drawal of pay & allowances in respect of 13 employees for the month of November 2017 vide Bill No. 233 of 23-11-2017 which was already drawn vide Bill No. 227 of 23-11-2017.
5	General Manager, District Industries Centre, Dimapur	2.07	0	2.07	Double drawal of DA arrears in respect of 26 employees for the period from January to December 2016 vide Bill Nos. 113 & 115 of 14-12-2017 which was already drawn vide Bill Nos. 108, 109 & 110 of 15-12-2016.

Sl. No.	Name of DDO	Double Amount Drawn	Recovered Amount	Outstanding Amount	Remarks
6	General Manager, District Industries Centre, Peren	2.32	0	2.32	Double drawal of pay & allowances in respect of five employees for August & September 2017 vide TV No. 21 & 22 of 31-03-2018 which was already drawn vide Bill Nos. 49 of 24-08-2017 (Aug 2017), Bill No. 57 of 24-09-2017 (Sept 2017).
7	Functional Manager, Sub-District Industries Centre, Meluri	1.37	0	1.37	Double drawal of DA arrears in respect of seven employees for the period from January to November 2017 vide TV Nos. 32 & 33 of December 2017 which was already drawn vide TV Nos. 1, 2, 3 & 4 of July 2017, TV Nos. 29, 30 & 31 of November 2017
8	District Sports Officer, Zunheboto	6.38	0	6.38	Double drawal of pay & allowances of 11 employees for the months of December 2016 (TV No. 3 of 23-03-17), January 2018 (TV No. 2 of 15-02-18) and February 2018 (TV No. 9 of 12-03-18) which was already drawn vide TV No. 3 of 09-01-17 (Dec 2016), TV Nos. 3, 4 & 5 of 15-02-18 (Jan 2018) and TV Nos. 4, 5, 6 & 7 of 12-03-18 (Feb 2018).
9	District Public Relation Officer (DPRO), Phek	1.74	0	1.74	Double drawal of DA arrears in respect of 41 employees for the period from January to November 2017 vide Bill Nos. 151 to 156 dated Nil (March 2018) which was already drawn vide Bill Nos. 104 to 111 dated Nil (December 2017)
	Total	100.61	0	100.61	

Appendix-1.9
Statement showing excess drawal by inflating basic pay in pay bills and arrear bills
(Paragraph reference: 2.4.2)

(₹ in lakh)

Sl. No.	Name of DDO	Admissible amount	Amount Drawn	Excess Amount Drawn	Recovered Amount	Outstanding Amount	Remarks
1	Sub-Divisional Education Officer, Dimapur	6.90	10.58	3.68	0	3.68	Excess drawal of DA arrear for the period from January to June 2016 by inflating basic pay of 165 teachers and double drawal of DA arrear in respect of four teachers vide Bill No. 26 of 11-04-2017 which was already drawn by DEO, Dimapur vide Bill No. 414 of 10-04-2017.
2	Sub-Divisional Education Officer, Chozuba	0.68	4.03	3.35	0	3.35	Excess drawal of DA arrear for the period from January to April 2017 by inflating the basic pay of 40 teachers vide Bill No. 186 of 09-08-2017.
3	Commandant, 8th NAP Bn., Naltoqa, Zunheboto	2839.42	2955.69	116.27	0	116.27	Excess drawal by inflating the basic pay of police personnel in the monthly pay bills for March 2017 to February 2018.
4	Superintendent of Police (NPTO), Mokokchung	20.84	22.88	2.04	0	2.04	Excess drawal by inflating the basic pay of 22 police personnel in the monthly pay bills of February 2017 vide Bill No. 74 dated 19-02-2017, March 2017 vide Bill No. 3 dated 28-03-2017 and April 2017 vide Bill No. 7 dated 26-04-2017.
5	Commandant, 3rd NAP Bn., Tuensang	1103.39	1141.01	37.62	0	37.62	Excess drawal by inflating the basic pay of police personnel in monthly pay bills for March to November 2017.
6	Principal, Women Industrial Training Institute, Dimapur	7.68	10.47	2.79	0	2.79	Excess drawal by inflating the basic pay in respect of 21 employees in the monthly pay bill of February 2018 vide Bill No. 77 of 06-03-2018.
7	District Cultural Officer, Tuensang	29.23	32.27	3.04	0	3.04	Excess drawal by inflating the basic pay August 2016 (Bill No. 34), September 2016 (Bill No. 39), October 2016 (Bill No. 43) November 2016 (Bill No. 49), January 2017 (Bill No. 58), March 2017 (Bill No. 2) & April 2017 (Bill No. 7)

Sl. No.	Name of DDO	Admissible amount	Amount Drawn	Excess Amount Drawn	Recovered Amount	Outstanding Amount	Remarks
8	Mechanical Engineer, PWD, Mechanical Division, Tuensang	26.13	34.13	8.00	0	8.00	Excess drawal by inflating the basic pay in monthly pay bills vide Bill Nos. 21 & 22 of 07-08-2017 (July 2017); Bill No. 26 of 31-08-2017 (August 2017); Bill No. 28-09-2017 (September 2017). The DDO accepted the fact (August 2019) and stated that the amount was utilised for repair of Division and Sub-Division Office building and furnished a treasury challan of ₹ 0.50 lakh only along with the reply. However, actual deposit of the amount into Government account could not be verified since the major head was not indicated in the treasury challan.
9	Executive Engineer, PWD (R&B), Atoizu	645.82	661.24	15.42	0	15.42	Excess drawal by inflating the basic pay in the monthly pay bills for the period from July 2016 to June 2017 as detailed below: The Government accepted (June 2020) the fact and stated that there was excess drawal of ₹ 13.84 lakh due to the wrong pay fixation of basic pay of the employees and that will be recovered from the employees on instalment w.e.f the pay of February 2020. However, recovery challans were not furnished till date (June 2020).
	Total	4680.09	4872.3	192.21	0	192.21	

Appendix-1.10
Statement showing fraudulent/inadmissible drawal of pay & allowances including arrears
(Paragraph reference: 2.4.2)

(₹ in lakh)

Sl. No.	Name of DDO	Amount Drawn	Recovered Amount	Outstanding Amount	Remarks
1	Sub-Divisional Education Officer, Wokha	2.27	0	2.27	Inadmissible drawal of DA arrears in respect of 63 fixed paid employees for the period from January to June 2017 vide Bill No. 95 dated Nil (TV No. 91 of 18-07-2017).
2	Superintendent, District Jail, Mon	9.79	9.76	0.03	Fraudulent drawal of less pay arrears in respect of 29 employees for the period from December 2011 to November 2017 vide TV No. 11, 12 & 13 of 28-03-2018 on the basis of fictitious due & drawn statement. The Government in reply (March 2020) stated that ₹ 9.76 lakh was recovered and deposited into Government account and furnish the challan.
3	District Soil Conservation Officer, Wokha	12.59	0	12.59	Fraudulent drawal of less pay arrears in respect of 83 employees for the period from December 2017 to March 2018 on the basis of fictitious due & drawn statement vide TV Nos. 9 & 10 of 21-12-2017, TV Nos. 8, 9, & 10 of 29-01-2018, TV Nos. 5, 6, 7, 8, & 9 of 13-02-2018, TV No. 4 & 5 of 08-03-2018, TV No. 6 of 22-03-2018, TV No. 10, 11, 12 & 14 of 27-03-2018, TV No. 17 & 19 of 31-03-2018.
4	District Employment Officer, Mon	17.09	0	17.09	Fraudulent drawal of less pay arrears in respect of three employees for the period from December 2015 to August 2017 on the basis of fictitious due & drawn statement vide TV Nos. 10 of 05-10-2017, 4 of 06-02-2018, 15, 16 & 17 of 27-03-2018.
5	General Manager, District Industries Centre, Zunheboto	9.33	0	9.33	Fraudulent drawal of pay arrears in respect of 11 employees for the period from July to November 2017 vide Bill No. 56 of 05-12-2017 & Bill No. 61 of 15-01-2018 but the employees were drawing the entitlement through the following regular monthly bills: Bill No. 24 of 31-07-2017 (July 2017); Bill No. 30 & 35 of 30-08-2017 (August 2017); Bill Nos. 36 & 40 of 06-10-2017 (September 2017); Bill Nos. 43, 46 & 47 of 01-11-2017 (October 2017); Bill Nos. 51 & 53 of 05-12-2017 (November 2017).

Sl. No.	Name of DDO	Amount Drawn	Recovered Amount	Outstanding Amount	Remarks
6	Functional Manager, Sub-District Industries Centre, Aghunato	3.63	0	3.63	Fraudulent drawal of pay arrear in respect of seven staffs (October & November 2017) and one staff (December 2017) vide TV Nos. 35, 37 & 38 of 27-03-2018 which was already drawn vide TV No. 7 & 8 of 03-11-2017 (Oct 2017), TV Nos. 11 & 12 of 07-12-2017 (Nov 2017), TV No. 1 of 09-01-2018 (December 2017).
7	District Cultural Officer, Tuensang	4.28	0	4.28	Fraudulent drawal of pay for three months vide TV No. 1 of 06-04-2017 in respect of two employees who have been drawing their entitlement in regular monthly paybills and not entitled for arrears. The DDO replied (January 2020) that the previous cashier of the office could be drawing from the salary and other allowances without the knowledge of DDO. However, no recovery was made for depositing into the Government account.
8	Superintendent of Taxes, Mon	3.43	0	3.43	Fraudulent drawal of pay arrears in respect of five employees for the period from December 2015 to December 2017 on the basis of fictitious due & drawn statement vide TV Nos. 7 & 8 of 27-03-2018
9	Sub-Treasury Officer, Changtongya	2.70	1.70	1.00	Fraudulent drawal of pay arrears in respect of seven employees for the period from June to December 2017 vide STV Nos. 8, 9 & 10 of 31-03-2018 on the statement prepared against revised pay structure of 7th Revision of Pay (ROP) 2017. Para 1(b) of ROP Rules 2017 stated that actual payment on the basis of revised pay structure would be effective from 1st January 2018 and no arrears of salary or pension shall be payable for the period prior to 1st January 2018. The DDO deposited (September 2019) ₹ 1.70 lakh into Government account and the remaining amount of ₹ 1.00 lakh is yet to be recovered.
10	Senior Treasury Officer (STO), Wokha	15.54	0	15.54	Fraudulent drawal of pay arrears in respect of 33 employees in 22 bills for the period from May 2017 to March 2018 on the basis of fictitious due & drawn statement. The DDO in reply stated (November 2019) that the drawal was done during his predecessors period and has served two reminders to him but did not receive any response.
		3.60	3.60	0	Fraudulent drawal of pay arrears in respect of 17 employees for the period from January to March 2018 vide TV No. 36 of 31-03-2018 on the basis of fictitious due & drawn statement. The DDO deposited (June 2019) ₹ 3.60 lakh into Government account vide treasury challan No. 1 dated 07-06-2019.

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Sl. No.	Name of DDO	Amount Drawn	Recovered Amount	Outstanding Amount	Remarks
11	Registrar of Co-operative Societies, Nagaland, Kohima	15.73	0	15.73	Fraudulent drawal of increment arrears in respect of 32 junior/senior inspectors on account of regularization of withheld annual increment on the basis of fictitious due and drawn statement vide TV Nos. 52 & 53 of 23-03-2018, TV Nos. 65 & 70 of 27-03-2018, TV No. 23 of 16-03-2018, TV No. 50 of 21-03-2018 & TV No. 27 of 20-03-2018.
12	Superintendent of Excise & Prohibition, Mokokchung	11.76	0	11.76	Fraudulent drawal of pay arrears in respect of eight employees for the period from August to November 2017 vide TV Nos. 7 & 8 of 29-03-2018 who had already drawn their monthly pay & allowances through the following monthly paybills: TV No. 5 & 7 01-09-2017 (Aug 2017), TV No. 4 & 5 of 06-10-2017 (Sept 2017), TV No. 5 & 6 of 02-11-2017 (Oct 2017), TV No. 2 & 3 of 04-12-2017 (Nov 2017).
13	District Public Relation Officer, Mon	2.29	0	2.29	Fraudulent drawal on the basis of fictitious due & drawn statement vide TV No. 9 of 29-01-2018 in respect of one employee for the period from December 2011 to December 2016. The DDO replied (August 2019) that there was less pay arrear from December 2011 to December 2016 in respect of one employee. However, verification of copy of service book furnished by the DDO along with the reply revealed that the basic pay recorded in the service book did not tally with the basic pay mentioned in the arrear bill. Therefore, the amount still stand recoverable.
14	District Public Relation Officer (DPRO), Phek	5.78	0	5.78	Fraudulent drawal of wages arrears in respect of eight employees for the period from December 2011 to December 2017 vide Bill Nos. 167 & 157 dated Nil (March 2018) which was already drawn vide TV No. 5 of 17-03-2017 (November 2016 to February 2017) & TV No. 27 of 24-03-2017 (December 2011 to July 2012).
15	District Transport Officer, Mon	2.27	2.27	0	Fraudulent drawal of HRA arrears vide TV No. 10 of 31-03-2018 in respect of 14 employees for the period from April 2017 to February 2018 as all 14 employees were drawing their HRA in monthly pay bills as per entitlement. The Government in reply (March 2020) stated that ₹ 2.27 lakh was recovered and deposited into Government account.
16	Superintending Engineer, Mokokchung Electrical Circle	1.91	0	1.91	Fraudulent drawal on the basis of fictitious due & drawn vide TV No. 56 & 57 of 29-03-2018 in respect of two employees for the period from October 2013 to November 2017.

Sl. No.	Name of DDO	Amount Drawn	Recovered Amount	Outstanding Amount	Remarks
17	Executive Engineer, PHED, Urban Division, Kohima	11.99	0	11.99	Fraudulent drawal of pay arrears vide TV No. 26 of 14-12-2017 in respect of 63 employees on the basis of fictitious due & drawn statement for the period from January 2015 to October 2016. Names of 10 employees were also not found in any of regular monthly pay bills indicating that they were bogus names.
18	District Horticulture Officer, Mon	1.62	0	1.62	Fraudulent drawal of pay arrears vide TV No. 25 of 27-03-2018 in respect of seven employees on the basis of fictitious due & drawn statement for the period from March 2016 to March 2017.
19	Agronomist, State Seed Farm, Merapani, Wokha	1.45	0	1.45	Fraudulent drawal of pay arrears in respect of 11 employees vide Bill No. 46 to 51 of 05-10-2017 on the basis of fictitious due & drawn statement for the period from January to August 2017. The DDO replied (January 2020) that the amount was utilised to compensate damages caused to the farm due to incessant and unprecedented rainfall during the monsoon season. However, the DDO did not recover and deposit the amount in the Government account.
20	Sub-Divisional Agriculture Officer, Aboi	1.79	0	1.79	Fraudulent drawal of pay arrears in respect of 12 employees for the period from March 2013 to November 2014 vide STV No. 5 of 12-12-2017, STV Nos. 6 & 7 of 31-03-2018 on the basis of fictitious due & drawn statement.
	Total	140.84	17.33	123.51	

Appendix-1.11
Statement showing details of similar cases highlighted in last five year Audit Reports
(Paragraph reference: 2.4.2)

Sl. No.	Year of Audit Report	Paragraph Reference	Particulars	Money Value (₹ in crore)
1	Audit Report for the Year ended 31 March 2018	5.4	Fraudulent/double/excess drawal by 28 DDOs	7.36
2	Audit Report for the Year ended 31 March 2017	5.4	Fraudulent/excess drawal by 12 DDOs	1.72
3	Audit Report for the Year ended 31 March 2016	5.3	Fraudulent payment of pension from Treasuries at Zunheboto and Dimapur by duplicating the pension payment autorisation 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 and allowances by 12 different DDOs	1.96
4	Audit Report for the Year ended 31 March 2015	5.3	Fraudulent/excess drawal by 41 DDOs	2.81
5	Audit Report for the Year ended 31 March 2014	2.5	Fraudulent Drawal	0.79

Appendix: 2.1
Statement showing projects where there was price escalation
(Paragraph reference: 3.2.8.2)

(₹ in lakh)

Sl. No.	Name of the project	Name of the implementing Division	Original approved cost	NPWD SOR	Revised cost	NPWD SOR	Date of issue of original work order	Date of issue of revised work order	Status of work	Difference	Reason for escalation
1	2	3	4	5	6	7	8	9	10	11	12
1	Construction of Staff Quarters at DwarkaPh-II	EE PWD (H) Estate Division	3291.00	Item rate basis	5409.00	Item rate basis	3.8.2007	-	Ongoing	2118.00	Due to delay in handing over of site to the contractor.
2	Construction of Multi level vehicle Parking at Old Medical Directorate under Smart City Kohima, Nagaland	EE, Municipal Affairs Cell	1386.44	as per SOR 2008	3121.90	as per SOR 2016	30.3.2010	10.10.2018	Ongoing	1735.46	Delay in handing and taking over of site. Intrusion of landowner and discontinuation of JnNURM,
3	Construction of Multi Parking at NST under Smart City Kohima, Nagaland	EE, Municipal Affairs Cell	1035.41	as per SOR 2008	2046.32	as per SOR 2016	12.4.2010	10.10.2018	Ongoing	1010.91	Non-handing over of the site to the contractor due to non availability of alternative location for accommodation of NST department and discontinuation of JnNURM.
4	Construction of PWD Office Complex at Dimapur	EE PWD (H) Dimapur Division	743.47	as per SOR 2010	868.38	as per SOR 2013	7.3.2011	11.2.2017	Completed (Nov 2017)	124.91	Due to delay in handing over of site to the contractor. Further, there was change in items of works.
5	Construction of Social Welfare Directorate Office Building at New Capital Complex	EE PWD (H) Division-II (Social Welfare &	749.00	as per SOR 2008	1769.75	as per SOR 2016	8.2.2011		Ongoing	1020.75	Delay in allotment of site because of land owner issues. Increase of plinth area

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Sl. No.	Name of the project	Name of the implementing Division	Original approved cost	NPWD SOR	Revised cost	NPWD SOR	Date of issue of original work order	Date of issue of revised work order	Status of work	Difference	Reason for escalation
1	2	3	4	5	6	7	8	9	10	11	12
		Women Development) Division									from 4th to 5th storey, change of specification, inclusion of non-scheduled items.
6	Reconstruction of Kohima Super Market	EE, Municipal Affairs Cell	885.50		1199.98			8.8.2012	Completed but not handed over	314.48	Intervention by private party.
7	Construction of New Directorate Office Building for Economics and Statistics	EE, PWD (H), Division – I, Kohima	494.00	as per SOR 2010	678.81	as per SOR 2013	22.9.2010		Completed	184.81	Due to absence of approach road.
8	Construction of RCC triple storied rental housing unit (Type-B) Phase-III (3 Blocks) near stadium at Dimapur	EE PWD (H) Dimapur Division	450.50	as per SOR 2010	474.30	as per SOR 2013	8.3.2013	7.4.2015	Ongoing	23.80	Due to land dispute within the construction site, the site could not be handed over to the contractor for execution of the work.
9	Construction of Information & Technology (IT) complex, Kohima, Nagaland	Executive Engineer, PWD (Housing), New Capital Complex Division	2134.57	2010	3552.97	Tendered rate and SOR 2013/2016	31.7.2012	6.6.2018	Completed but not handed over	1418.40	Due to complete changes in Architectural drawing, increase in plinth area, change in specification due to site condition, and addition of new items of works and Site development

Sl. No.	Name of the project	Name of the implementing Division	Original approved cost	NPWD SOR	Revised cost	NPWD SOR	Date of issue of original work order	Date of issue of revised work order	Status of work	Difference	Reason for escalation
1	2	3	4	5	6	7	8	9	10	11	12
10	Construction of Directorate of Veterinary & Animal Husbandry, Kohima, Nagaland.	EE, PWD (H), V&AH	2935.95	2010	3670.21	Item rate basis	15.1.2013	Not yet approved	Ongoing	734.26	Due to complete changes in Architectural drawing, increase in plinth area, change in specification due to site condition, and addition of new items of works
11	Chief Minister's Residential Complex	Executive Engineer, PWD (H), Central Division	1957.07	175 % above SOR 1995	4907.00	Item rate basis	-	-	Completed after completion of audit	2949.93	Due to award of work before settlement of the land which resulted in delay in completion of work and escalation in cost of the project.
12	11 Minister's Quarter	Executive Engineer, PWD (H), Central Division	3482.16	As per SOR 2010	4059.84	22.5 % above SOR 2010	4.9.2013	Not yet approved	Ongoing	577.68	Due to delay in handing over the site to the contractor.
13	City Shopping Mall-cum-Parking Complex at New Market, Dimapur	Executive Engineer, PWD (H) Urban Division	2235.00	As per SOR 2008	3086.09	As per SOR 2016	15.10.2018	18.7.2019	Ongoing	851.09	Due to delay in handing over the site to the contractor.
Grand Total			21780.07		34844.55					13064.48	

(Source: Detailed Project Reports)

Appendix: 2.2
Statement showing delay in release of Central Share
(Paragraph reference: 3.2.9.1)

(₹ in lakh)

Name of the project	Implementing Department	CSS	Total Project cost	Releases	From GOI	Date of receipt from GoI	CD	Release from Finance Department	Date of release to executing Department	Delay in release of fund
Construction of Working Women hostel at Dimapur	MAC	10% lumpsum	968.46	1st instalment	277.08	30-03-2016		277.08	25-11-2016	8 months
				2nd instalment	277.08	21-02-2019		277.08	10-05-2019	3 months
City Center at Medziphema	MAC	10% lumpsum	1584.98	1st instalment	427.94	09-02-2017		427.94	13-03-2018	13 months
				2nd instalment	570.59			570.59	24-01-2019	
Construction of Nirbhaya Shelter Home at Kohima	Social Welfare Department	Nirbhaya fund		1st instalment	255.6	29-08-2017				
Housing for Urban Poor under RAY at Medziphema	MAC	80:10:10	1973.87	1st instalment	560	04-08-2014		560	15-02-2016	1 Year 6 months
				2nd instalment	437.22	28-04-2017		218.61	17-08-2017	
								218.16	13-03-2018	11 months
Housing for Urban Poor under RAY at Tseminyu	MAC	80:10:10	1805.21	1st instalment	512	04-08-2014	Kept in CD vide. challan No. 84 dt. 31/3/15	512	13-10-2015	14 months
Housing for Urban Poor under RAY at Chumukidema	MAC	80:10:10	1859.95	1st instalment	551.1	04-08-2014		551.1	07-10-2015	1 Year 2 months
				2nd instalment	413.32	28-04-2017		413.32	05-10-2017	6 months

Name of the project	Implementing Department	CSS	Total Project cost	Releases	From GOI	Date of receipt from GoI	CD	Release from Finance Department	Date of release to executing Department	Delay in release of fund		
Construction of Guest/Rest House at Chen	Urban Development	10% Lumpsum	145.45	1 st instalment	43.63	29-03-2008		21.81	26-02-2010	22 months		
								21.82	29-03-2010	24 months		
				2 nd instalment	43.63	20-08-2010		43.63	01-03-2011	6 months		
				3 rd & Final Instalment	43.63	27-11-2012		43.63	16-03-2016	39 months		
Construction of City Shopping Mall cum Car Parking Complex at New Market, Dimapur	Urban Development	10% Lumpsum	2232	1 st instalment	669.6	29-03-2008		255.88	03-11-2009	19 months		
						29-03-2008		413.72	02-03-2012	47 months		
				2 nd instalment	669.6	08-06-2016				Not released		
Construction of Urban Recreational & Resource Centre at Kohima	Youth Resource Department	NEC	1037.43	1 st instalment	415	03-05-2016		285.5	01-07-2016	1 month		
						03-05-2016		129.5	14-12-2016	7 months		
Construction of Outdoor Stadium in Pughoboto Sub Divisional Headquarter	Youth Resource Department	NEC	619.82	1 st instalment	223.14	17-12-2014		223.14	29-03-2015	3 months		
						2 nd instalment	150	26-02-2016		150	12-12-2016	9 months
						3 rd instalment	184	27-09-2017		184	06-03-2018	5 months

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Name of the project	Implementing Department	CSS	Total Project cost	Releases	From GOI	Date of receipt from GoI	CD	Release from Finance Department	Date of release to executing Department	Delay in release of fund
Construction of Multipurpose Hall at MLA Hostel, Kohima, Nagaland	Youth Resource Department	NEC	6.47	1 st instalment	233.11	25-02-2016		233.11	01-07-2016	4 months
				2 nd instalment	233	14-09-2017		115.27	29-03-2018	6 months
						14-09-2017		114.86	06-05-2019	19 months
Construction of Integrated Housing & Slum Development at Kezocha Town.	Urban Development	10% Lumpsum	4.99	1 st instalment	124.73	29-12-2010		62.36	12-01-2014	36 months
						29-12-2010		62.36	30-03-2015	51 months
				2 nd instalment	124.73	23-06-2017		124.73	12-01-2018	6 months
Housing for Urban Poor IHSDP JNNURM Dimapur	Urban Development	JNNURM	5876.62	1 st instalment	963.16	31-03-2007		880.80	07-08-2007	4 months
								82.35	21-12-2007	8 months
				2 nd instalment	1243.87	26-06-2007		54.65	30-03-2008	9 months
								47.06	29-03-2008	9 months
								400.00	10-03-2008	8 months
								410.00	04-11-2008	16 months
								300.00	04-11-2008	16 months
			3 rd instalment	725.01	29-07-2009		641.59	21-12-2009	4 months	
			4 th instalment	1137.92	23-12-2014		1137.92	13-10-2015	9 months	

(Source: Sanction orders of GoI, Releases by Finance Department, GoN)

Appendix 2.3
Statement showing unexecuted and short executed items of work
(Paragraph reference: 3.2.11.2)

(Amount in ₹)

Sl. No.	Name of the project	Unexecuted items	Amount	Short executed items	Amount	Remarks
1	Construction of Directorate of Social Welfare, Kohima	24	1151838.71	1	240343.13	including 7.5% above SOR
2	Construction of Training Center cum dormitory with VIP suite, pantry, rostrum etc. at Dimapur, Nagaland	9	5229991.85	8	2072421.85	including 15% above SOR
3	Construction of Training Center cum dormitory with VIP suite, pantry, rostrum etc. at Dimapur, Nagaland - (Construction of chowkidar's quarter)	3	50409.85	0	0	including 15% above SOR
4	Construction of Training Center cum dormitory with VIP suite, pantry, rostrum etc. at Dimapur, Nagaland - (Construction of Rostrum)	13	70650.54	12	112903.92	including 15% above SOR
5	Construction of Training Center cum dormitory with VIP suite, pantry, rostrum etc. at Dimapur, Nagaland - (Earth filling works)	2	2104575.12	0	0	
6	Construction of Land Records & Survey office Building at New H.Q Peren	7	200586.68	1	278150.35	including 15% above SOR
7	Construction of Labour Commissioner Office, Labour Welfare Center & Employment Exchange, Dimapur	0	0	1	88672.14	
8	Construction of Multi purpose hall at NPSC, Kohima	22	2650708.94	10	492849.3	including 22.5% above SOR
9	Construction of Rental Housing, Chumukidema	42	12931679.95	0	0	
10	Construction of Working Women Hostel at Dimapur, Nagaland	39	8891981.55	0	0	
11	Construction of Women Resources Center, Peren	7	128689.38	1	262377.54	
12	Construction of PWD Office Complex at Dimapur	1	175000	2	185729.52	
13	Construction of Women Resources Center, Peren (Water Tank)	0	0	15	87732.83	
14	Construction of Disabled Park at Kohima	22	4202006.53	2	616637.21	
15	Construction of Disabled Park at Kohima - (Construction of Footsteps and Ramps)	1	558307	0	0	
16	Construction of Disabled Park at Kohima - (Construction of Retaining wall)	0	0	2	8211347.85	
17	Construction of RCC Triple Storey Rental Housing building (Type-B) Phase-III Three blocks near Stadium at PWD Colony, Dimapur - (Construction of Brick boundary wall fencing)	0	0	1	63440	
18	Construction of RCC triple storey Rental Housing building Type-IV at Dimapur	27	2675010.77		0	

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Sl. No.	Name of the project	Unexecuted items	Amount	Short executed items	Amount	Remarks
19	Proposed remodelling and additional construction works of Planning and Coordination Rest House along with construction of 3 vehicles garage at Dimapur, Nagaland	6	1221270.55	2	4899078.52	
20	Construction of Nirbhaya Shelter Home at Kohima	2	106734.31	0	0	
21	Construction of City Center, Medziphema, Dimapur District	10	10157134.36	0	0	including 7.5% above SOR
22	Construction of B.Ed College, Yimyu, Mokokchung	2	1375945.7	0	0	
23	Construction of Class room for Science stream at Dimapur college	1	187889.05	0	0	
24	Construction of Multipurpose Hall at MLA Hostel, Kohima, Nagaland	2	1484630.18	1	288898.35	including 22.5% above SOR
25	Construction of Directorate of Veterinary & Animal Husbandry, Kohima, Nagaland.	1	3402600.5	0	0	
26	Construction of Office Complex for Divisions (G + 2) at Kohima.	2	1757425	0	0	
27	Major repairing and renovation of Directorate of printing and stationary building, Phase-1 at Kohima	0	0	1	225823.2	
28	Construction of Annex Building cum Govt. Panel Advocate Chamber at High Court Kohima (Phase-1): Nagaland.	1	217498.08	0	0	
29	Construction of 2 bedded (6 units) staff quarters flat type at Peren College, Peren, Nagaland.	2	385181.87	0	0	including 22.5% above SOR
30	Campus Development at Mokokchung college of Teachers Education, Mokokchung, Nagaland.	2	1757825.63	2	741116.35	including 7.5% above SOR
31	Up gradation of Administrative Building at State College of Teacher Education, Kohima, Nagaland	2	462904.12	0	0	
32	Construction of Commerce Building at Fazl Ali College, Mokokchung, Nagaland	4	1950605.14	0	0	including 15% above SOR
33	Upgradation of Hostel at Mt. Tiya College, Wokha	0	0	1	960562.03	
34	Infrastructure Development at Mayangnokcha GHSS, Mokokchung	3	9659775	0	0	
35	Govt. High School, Tamlu, Longleng	12	889935.06	0	0	
36	Infrastructure development for J.N Aier School & Hostel Building	1	449290	0	0	
37	Construction of Veterinary College, Jalukie, Peren, Nagaland	4	1216097.54	7	1407335.88	
38	Construction of Chief Information Commissioner (CIC)	1	2672268.7		0	
39	Construction of Multipurpose Hall at Longleng, Nagaland	16	918044.25	2	4775564.18	
40	Construction of Emporium at Kohima, Nagaland	22	9649278.43	0	0	
	Total	315	90943770.34	72	26010984.15	

Appendix-2.4
Statement showing excess payment due to deviation from approved items of works
(Paragraph reference:3.2.11.2)

(Amount in ₹)

Sl. No.	Name of the Project	Items of the work	As per DPR/MB/Voucher			As per joint inspection			Difference	Remarks
			Qty (cum/sqm/kg)	Rate	Amount	Qty	Rate	Amount		
1	Construction of Land Records & Survey office Building at New H.Q Peren	Providing woodwork in frames of doors and windows.	0.7775	45201.32	35144.03	0.7775	42107.57	32738.64	2405.39	The woodwork were of second class wood.
		Providing and fixing panelled shutter for doors	39	3021.8	117850.20	39	2138.36	83396.04	34454.16	The woodwork were of second class wood.
		Add 15% above SOR 2013 as per approved DPR			22949.13				5528.93	
2	Proposed remodelling and additional construction works of Planning and Coordination Rest House along with construction of 3 vehicles garage at Dimapur, Nagaland	(i)Teakwood for door frames : 24 Nos. Masonite doors and 48 Nos. of Teakwookdoor frames.		53863.8	64097.92	0	53863.8	0.00	64097.92	Plywood doors were provided
		(ii) NS item - Supplying and installation of AC	1 ton = 8 Nos., 1.5 ton = 12 Nos.	1 ton = 48000	384000.00	4 nos.	1 ton = 48000	192000.00	192000.00	1 ton = 4 Nos., 1.5 ton = 8 Nos.
				1.5 ton = 60000	720000.00	8 nos.	1.5 ton = 60000	480000.00	240000.00	
		Add 15% above NPWD SOR 2013 items (sl. no. i, ii)			9614.69				9614.69	
3	Construction of Disabled Park at Kohima	Flooring : Marble stone flooring with 18mm thick marble stone	274.15	4452.85	1220748.83	274.15	2710.11	742976.66	477772.17	The flooring was of tiles with 9 mm thickness.
4	Construction of Training Center cum dormitory with VIP suite, pantry, rostrum etc. at Dimapur, Nagaland - Construction of chowkidar's quarter)	Roofing : Roof slab	8.77	6085.48	53369.66	0	6085.48	0.00	53369.66	CGI Sheet roofing
		Roofing: 12 mm thick cement plastering in ceiling.	87.71	137.02	12018.02	0	137.02	0.00	12018.02	Not carried out.
		Parapet : Extra brickwork 1:4 in superstructure walls	6.42	4819.2	30939.26	0	4819.2	0.00	30939.26	Not constructed
		Add 15 % above NPWD SOR 2010			14449.04				14449.04	

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Sl. No.	Name of the Project	Items of the work	As per DPR/MB/Voucher			As per joint inspection			Difference	Remarks
			Qty (cum/sqm/kg)	Rate	Amount	Qty	Rate	Amount		
5	Sub- Center at Riphym, Wokha District	RCC work in roof beam and Slab	2046.78	96.69	197903.16	2046.78	0	0.00	197903.16	Roofing is of hill type. No slab roofing provided.
		RCC works in roof beam and Slab	30.11	10291.39	309873.75	30.11	0	0.00	309873.75	Roofing is of hill type. No slab roofing provided.
6	Construction of Directorate of Socail Welfare, Kohima	Providing Marble stone flooring Ground Floor	190.08	3852.42	732267.99	190.08	2710.11	515137.71	217130.28	Instead of marble flooring, vitrified tiles were provided. (Items rate not specified in SOR 2008 & 2010. Thus, comparison was done with respect to rate as per NPWD SOR 2013)
		Providing Marble stone flooring First Floor	251.28	3852.42	968036.10	251.28	2710.11	680996.44	287039.66	
		Providing Marble stone flooring Second Floor	285.84	3852.42	1101175.73	285.84	2710.11	774657.84	326517.89	
		Providing Marble stone flooring Third Floor	324.72	3852.42	1250957.82	324.72	2710.11	880026.92	370930.90	
7	Construction of Guest House at Chen Town, Mon District	Marble stone flooring with 18mm thick marble stone	480.42	3890.94	1869285.39	480.42	371.07	178269.45	1691015.95	Cement flooring was constructed
8	Construction of PWD Office Complex at Mokokchung	18mm thick marble stone flooring	3970.19	4565.13	17124410.00	3970.19	2788.83	11072184.98	6052225.02	Vitrified tiles flooring
9	Construction of Urban Recreational & Resource Centre Kohima, Nagaland.	Providing trapezoidal Profiled Sheet DYNA roofing 0.80 mm Thickness	355.85	2213.66	787730.91	168	1801.57	302663.76	485067.15	0.45 mm thickness Dyna Roofing found.
10	Construction of Office Complex for Divisions (G + 2) at Kohima.	Providing trapezoidal Profiled Sheet DYNA roofing complete . 0.80 mm Thickness	285	2213.66	630893.10	285	1801.57	513447.45	117445.65	0.45 mm thickness Dyna Roofing found.
11	Major repairing and renovation of Directorate of printing and stationary building, Phase-1 at Kohima	Providing trapezoidal Profiled SheeDYNA roofing complete . 0.80 mm Thickness	718.45	1938.93	1393024.26	718	1802	1293836.00	99188.26	0.45 mm thickness Dyna Roofing found.

Sl. No.	Name of the Project	Items of the work	As per DPR/MB/Voucher			As per joint inspection			Difference	Remarks
			Qty (cum/sqm/kg)	Rate	Amount	Qty	Rate	Amount		
12	Construction of Annex Building cum Govt. Panel Advocate Chamber at High Court Kohima (Phase-1); Nagaland.	Marble stone flooring with 18mm thick	271.8	4537.11	1233186.50	141.67	2769.87	392407.48	840779.02	Vitrified tiles flooring
13	Construction of 2 bedded (6 units) staff quarters flat type at Peren College, peren, Nagaland.	Providing trapezoidal Profiled Sheet DYNA roofing complete 0.60 mm Thickness	246	1633	401718.00	246	1266	311436.00	90282.00	0.45 mm thickness Dyna Roofing found.
		Kota stone flooring (25 mm)	644.58	1404.1	905054.78	645	1039	669447.90	235606.88	Vitrified tiles flooring
		Add 22.5 % escalation			294023.88				73325.00	
14	Construction of Directorate of School Education Office Building at Kohima, Nagaland.	Marble flooring (25 mm thick) on the walkways/ corridor and stairs	4396.81	4800	21104688.00	4396.81	3051.35	13416206.19	7688481.81	Marble flooring (18 mm thick) on the walkways/ corridor and stairs
		Add 52 % escalation			10974437.76				3998010.54	
Grand Total					63963847.92				24217472.17	

(Source: Detailed Project Reports, Measurement books, joint physical verification reports)

Appendix 3.1

Statement showing Investments by State Government in State Public Sectors Undertakings whose accounts are in arrears
(Paragraph reference: 4.1.6)

(₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Year up to which finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government	
					Equity	Loans
1	2	3	4	5	6	7
A	Working Government Companies					
1	Nagaland Industrial Development Corporation Limited	2017-18	23.20	2018-19	0	3.85
2	Nagaland State Mineral Development Corporation Limited	2016-17	1.60	2017-18 to 2018-19	0	0
3	Nagaland Hotels Limited	2014-15	0.40	2015-16 to 2018-19	0.42	0
4	Nagaland Handloom & Handicraft Development Corporation Limited	2009-10	0.83	2010-11 to 2018-19	0.85	0
5	Nagaland Industrial Raw Materials & Supply Corporation Limited	2016-17	1.23	2017-18 to 2018-19	0	0
	Total A (Working Government Companies)		27.26		1.27	3.85
B	Non-working Government Companies					
6	Nagaland Sugar Mills Company Ltd	2001-02	5.89	2002-03 to 2018-19	0	0
	Total B (Non-working Government companies)		5.89			
Grand Total (A+B)			33.15		1.27	3.85

Appendix-3.2
Statement showing summarised financial results of Government Companies for the latest year for which accounts are finalised as
on 30 September 2019
(Paragraph reference: 4.1.8)

(₹ in crore)

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalized	Earnings before interest and taxes (EBIT)	Net Profit/ Loss	Turnover	Impact of accounts comments	Paid up Capital	Accumulated Profit (+)/Loss(-)	Free Reserves & Surplus	Long Term Loans outstanding	Capital Employed @	Return on Capital Employed #	Percentage of return on Capital Employed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
A. Working Government Companies														
FINANCE														
1	Nagaland Industrial Development Corporation Ltd, Dimapur	2017-18	2019-20	0.21	-1.69	1.97	-	23.20	-39.27	0	48.59	78.15	0.21	0.27
Sector-wise total				0.21	-1.69	1.97	-	23.20	-39.27	0	48.59	78.15	0.21	0.27
MANUFACTURING														
2	Nagaland State Mineral Development Corporation Ltd., Kohima	2016-17	2019-20	1.20	1.18	0.45	-	1.60	-8.11	0	0	10.90	1.20	11.00
Sector-wise total				1.20	1.18	0.45	-	1.60	-8.11	0	0	10.91	1.20	11.00
SERVICES														
3	Nagaland Hotels Ltd, Dimapur	2014-15	2019-20	-1.92	-1.92	4.00	-	0.40	-13.65	0	8.39	8.14	-1.92	-23.58
Sector-wise total				-1.92	-1.92	4.00	-	0.40	-13.65	0	8.39	8.14	-1.92	-23.58
MISCELLANEOUS														
4	Nagaland Handloom & Handicrafts Development Corporation., Ltd	2009-10	2013-14	0.02	-0.14	0.28	-	0.83	-4.16	0	10.61	21.11	0.02	0.09
5	Nagaland Industrial Raw Materials Supply Corporation Ltd., Dimapur	2016-17	2019-20	-0.05	-0.05	0.00	-	1.23	-1.19	0	0.05	0.09	-0.05	-55.55

Audit Report for the year ended 31 March 2019

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalized	Earnings before interest and taxes (EBIT)	Net Profit/ Loss	Turnover	Impact of accounts comments	Paid up Capital	Accumulated Profit (+)/Loss(-)	Free Reserves & Surplus	Long Term Loans outstanding	Capital Employed @	Return on Capital Employed #	Percentage of return on Capital Employed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Sector-wise total			-0.03	-0.19	0.28	-	2.06	-5.35	0	10.66	21.20	-0.03	-0.14
	Total A (All sector wise working Government Companies)			-0.54	-2.62	6.70	-	27.26	-66.38	0	67.64	118.40	-0.54	-0.46
B.. Non-working Companies														
MANUFACTURING														
6	Nagaland Sugar Mills Company Ltd., Dimapur	2001-02	2017-18	-0.08	-0.08	0	0	5.89	-15.10	0	6.08	-2.76	-0.08	-
	Sector-wise total			-0.08	-0.08	0	0	5.89	-15.10	0	6.08	-2.76	-0.08	-
	Total B (All sector wise non-working Government Companies)			-0.08	-0.08	0	0	5.89	-15.10	0	6.08	-2.76	-0.08	-
	Grand Total (A+B)			-0.62	-2.70	6.70	0	33.15	-81.48	0	73.72	115.64	-0.62	-0.54

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 – 3.3
Statement showing Rate of Real Return on Government Investment
(Paragraph reference: 4.1.9)

(₹ in crore)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/subsidies given by the State government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year*
A	B	C	D	E	F	G	H	I	J	K K=I x (1+J)	L L= I*J/100	M
		29.67		0.73	100.05		130.45	130.45	10.38	246.90	13.54	
2013-14	246.90	4.25	0.00	0.00	16.00	0.00	20.25	267.15	6.25	283.85	16.70	0.50
2014-15	283.85	0.00	0.00	0.00	10.66	0.00	10.66	294.51	6.81	314.57	20.06	-3.35
2015-16	314.57	0.00	0.00	0.08	16.25	0.00	16.33	330.90	6.95	353.89	23.00	-4.50
2016-17	353.89	0.00	0.00	0.00	18.90	0.00	18.90	372.79	6.87	398.41	25.61	-8.05
2017-18	398.41	0.42	0.00	0.00	24.04	0.00	24.46	422.87	6.79	451.58	28.71	-4.50
2018-19	451.58	0.00	0.00	0.00	25.04	0.00	25.04	476.62	7.14	510.65	34.03	-2.62
		34.34	0.00	0.81	210.94		246.09	2295.29				

* worked out in respect of 15 PSUs where State Government made direct investment on the basis of profit/loss as per their latest finalised accounts.

**these are cumulative figures upto 2012-13 for Columns C, D, E, F, G and H.

Year	Total earnings/loss in 2018-19	Investment by the State Government as per total of the column H above	Return on State Government investment on the basis of historical value	Present value of State Government investment at the end of 2018-19	Real return on State Government investment considering the present value of investments
	A	B	C	D	E
	Value of column M of above table	Total of the column H of above table	A*100/B	Value of column K of above table	A*100/D
2018-19	-2.62	246.09	-1.07	510.65	-0.52

Appendix 4.1
Statement showing stock receipt and sales as per Trading account
(Paragraph reference: 5.2.1)

(Amount in ₹)

Name	Year	Stock received	Sales Declared in Trading Account				Total sales
			Sales @ 4.75 per cent	Sales @ 5 per cent	Sales @ 13.25 per cent	Sales @ 14.50 per cent	
M/S Gujarat Co-operative Milk Marketing Federation Ltd.	2013-14	247464345	89888967		171802046		261691013
	2014-15	243206194	94926916		159062922		253989838
	2015-16	268934632		135837875		135972030	271809905
	2016-17	261942703		103036744		155077897	258114641
Sub total		1021547874	184815883	238874619	330864968	291049927	1045605397
M/S Nestle India Ltd	2015-16	623575694	18485995	45598335	167144378	356081795	587310503
	2016-17	706066487		65028953		580761381	645790334
	2017-18	172369075		13299594		153287801	166587395
Sub total		1502011256	18485995	123926882	167144378	1090130977	1399688232
Grand Total		2523559130	203301878	362801501	498009346	1381180904	2445293629

Appendix 4.2
Statement showing total tax liability including penal interest
(Paragraph reference: 5.2.1)

(Amount in ₹)

Name	Year	Sales			Tax liability			Tax paid	Short Payment of Tax	Interest per month @ 2 per cent	No of months*	Total interest	Total tax payable
		Sales @ 13.25 per cent	Sales @ 14.50 per cent	Total sales	Tax liability @ 13.25 per cent	Tax liability @ 14.50 per cent	Total tax liability						
M/S Gujarat Co-operative Milk Marketing Federation Ltd.	2013-14	261691013		261691013	34674059	0	34674059	27033497	7640562	152811	72	11002392	18642954
	2014-15	253989838		253989838	33653654	0	33653654	25584866	8068788	161376	60	9682560	17751348
	2015-16		271809905	271809905	0	39412436	39412436	25815458	13596978	271940	48	13053120	26650098
	2016-17		258114641	258114641	0	37426623	37426623	27638134	9788489	195770	36	7047720	16836209
Sub total		515680851	529924546	1045605397	68327713	76839059	145166772	106071955	39094817	781896	216	40785792	79880609
M/S Nestle India Ltd	2015-16	185630373	401680130	587310503	24596024	58243619	82839643	76936492	5903151	118063	48	5667024	11570175
	2016-17		645790334	645790334	0	93639598	93639598	87461847	6177751	123555	36	4447980	10625731
	2017-18		166587395	166587395	0	24155172	24155172	22891711	1263461	25269	24	606456	1869917
Sub total		185630373	1214057859	1399688232	24596024	176038390	200634414	187290050	13344364	266887.3	108	10721460	24065823
Grand total		701311224	1743982405	2445293629	92923737	252877449	345801186	293362005	52439181	1048784	324	51507252	103946432

*May 2014 to April 2020 =72 months; May 2015 to April 2020 =60 months; May 2016 to April 2020 =48 months; May 2017 to April 2020 =36 months, May 2018 to April 2020 = 24

Appendix 4.3

Statement showing purchase by dealers as per invoice details available in TAXSoft – VAT e-Filing System and tax payable thereof

(Paragraph reference: 5.2.1)

(Amount in ₹)

Sl. No.	Name of the dealer	Year (Tax period)	Interstate C form and F form of purchases at different tax rates							Tax payable on C form and F form of purchases at different tax rates						Tax payable
			4.75 %	5 %	13.25 %	14.5 %	18 %	25 %	Total	4.75 %	5 %	13.25 %	14.5 %	18 %	25 %	
1	M/S Deo Traders	2016-17		0		20644800		194900348	215545148	0	0	0	2993496	0	48725087	51718583
2	M/S Agency Centre	2015-16	26794597		128843943				155638540	1272743	0	17071822	0	0	0	18344565
	M/S Agency Centre	2016-17		29268001		170062362			199330363	0	1463400	0	24659042	0	0	26122442
3	M/S Gonmei Store	2015-16			33606345	68351533			101957878	0	0	4452841	9910972	0	0	14363813
	M/S Gonmei Store	2016-17		886686		107395187			108281873	0	44334	0	15572302	0	0	15616636
4	M/S Daniel Sumi Agencies	2016-17		174060823		43353105			217413928	0	8703041	0	6286200	0	0	14989241
	M/S Daniel Sumi Agencies	2017-18		11109679		13829440			24939119	0	555484	0	2005269	0	0	2560753
5	M/S R S Entrepreneur	2016-17		823529		56757323			57580852	0	41176	0	8229812	0	0	8270988
6	M/S Awomi Enterprises	2016-17		1608982		38865711			40474693	0	80449	0	5635528	0	0	5715977
7	M/S Satender Gupta Popular Store	2015-16					9332342	7954282	17286624	0	0	0	0	1679822	1988571	3668393
	M/S Satender Gupta Popular Store	2016-17						32929686	32929686	0	0	0	0	0	8232422	8232422
8	M/S Jain Hardware	2015-16			32895215				32895215	0	0	4358616	0	0	0	4358616
	M/S Jain Hardware	2016-17		4893264		31432948			36326212	0	244663	0	4557777	0	0	4802440
9	M/S Mandia Trade & Agency	2015-16			118191165				118191165	0	0	15660329	0	0	0	15660329
	M/S Mandia Trade & Agency	2016-17				178977350			178977350	0	0	0	25951716	0	0	25951716
10	M/S Uday General Store	2015-16			13066825	17559285			30626110	0	0	1731354	2546096	0	0	4277450
	M/S Uday General Store	2016-17				15753747			15753747	0	0	0	2284293	0	0	2284293

Sl. No.	Name of the dealer	Year (Tax period)	Interstate C form and F form of purchases at different tax rates							Tax payable on C form and F form of purchases at different tax rates						Tax payable
			4.75 %	5 %	13.25 %	14.5 %	18 %	25 %	Total	4.75 %	5 %	13.25 %	14.5 %	18 %	25 %	Total
11	M/S Kiran Enterprises	2016-17		5582602		9961599			15544201	0	279130	0	1444432	0	0	1723562
12	M/S Kamal & Company	2015-16			5449613	11970036			17419649	0	0	722074	1735655	0	0	2457729
13	M/S InderchandKanhaiyalal	2015-16	3861017		2431662	4279939			10572618	183398	0	322195	620591	0	0	1126184
14	M/S Vikash Agencies	2015-16	119417	717569	19451011	49625577			69913574	5672	35878	2577259	7195709	0	0	9814518
	M/S Vikash Agencies	2016-17		670083		84533739			85203822	0	33504	0	12257392	0	0	12290896
15	M/S Jagdish Electricals	2015-16	946232	2065872	2036379	6288467			11336950	44946	103294	269820	911828	0	0	1329888
	M/S Jagdish Electricals	2016-17		3641322		9292849			12934171	0	182066	0	1347463	0	0	1529529
16	M/S Mamta Medicals	2016-17		31320525					31320525	0	1566026	0	0	0	0	1566026
	Total		31721263	266648937	355972158	938934997	9332342	235784316	1838394013	1506759	13332447	47166310	136145573	1679822	58946080	258776991

Appendix 4.4
Statement showing purchase by dealers as per trading account and tax payable thereof
(Paragraph reference: 5.2.1)

(Amount in ₹)

Sl. No.	Name of the dealer	Year (Tax period)	As per Trading account							Tax payable as per trading account of purchases						
			4.75 %	5 %	13.25 %	14.5 %	18 %	25 %	Total	4.75 %	5 %	13.25 %	14.5 %	18 %	25 %	Total
1	M/S Deo Traders	2016-17		107693114		75047957		32804047	215545118	0	5384656	0	10881954	0	8201012	24467622
2	M/S Agency Centre	2015-16	41031307	69445294	13815243	22621424			146913268	1948987	3472265	1830520	3280106	0	0	10531878
	M/S Agency Centre	2016-17		118640453		82471179			201111632	0	5932023	0	11958321	0	0	17890344
3	M/S Gonmei Store	2015-16	32881940	55384339	6624405	9146425			104037109	1561892	2769217	877734	1326232	0	0	6535075
	M/S Gonmei Store	2016-17		76861603		35804220			112665823	0	3843080	0	5191612	0	0	9034692
4	M/S Daniel Sumi Agencies	2016-17		210207710		7206218			217413928	0	10510386	0	1044902	0	0	11555288
	M/S Daniel Sumi Agencies	2017-18		24777010		162109			24939119	0	1238851	0	23506	0	0	1262357
5	M/S RsEntrepreneur	2016-17		31166045		26350856			57516901	0	1558302	0	3820874	0	0	5379176
6	M/S Awomi Enterprises	2016-17		20114825		19959868			40074693	0	1005741	0	2894181	0	0	3899922
7	M/S Satender Gupta Popular Store	2015-16	7506780	5806424			1202316	2771104	17286624	356572	290321	0	0	216417	692776	1556086
	M/S Satender Gupta Popular Store	2016-17		7328698		9512592		16088396	32929686	0	366435	0	1379326	0	4022099	5767860
8	M/S Jain Hardware	2015-16	2908697	6536042	5671732	17778774			32895245	138163	326802	751504	2577922	0	0	3794391
	M/S Jain Hardware	2016-17		15462045		20864167			36326212	0	773102	0	3025304	0	0	3798406
9	M/S Mandia Trade & Agency	2015-16	5745284	51479090	1781567	26253921			85259862	272901	2573955	236058	3806819	0	0	6889733
	M/S Mandia Trade & Agency	2016-17		112364067		30103162			142467229	0	5618203	0	4364958	0	0	9983161
10	M/S Uday General Store	2015-16	6935453	8824088	6299276	8853168			30911985	329434	441204	834654	1283709	0	0	2889001
	M/S Uday General Store	2016-17		7311433		8470608			15782041	0	365572	0	1228238	0	0	1593810

Sl. No.	Name of the dealer	Year (Tax period)	As per Trading account							Tax payable as per trading account of purchases						
			4.75 %	5 %	13.25 %	14.5 %	18 %	25 %	Total	4.75 %	5 %	13.25 %	14.5 %	18 %	25 %	Total
11	M/S Kiran Enterprises	2016-17		7861873		7700042			15561915	0	393094	0	1116506	0	0	1509600
12	M/S Kamal & Company	2015-16	3172955	9340445	1305800	3501889			17321089	150715	467022	173019	507774	0	0	1298530
13	M/S Inderchandkanhaiyalal	2015-16	6266732	4865899	226435	3395			11362461	297670	243295	30003	492	0	0	571460
14	M/S Vikash Agencies	2015-16	406699	9456298	19126385	40317229			69306611	19318	472815	2534246	5845998	0	0	8872377
	M/S Vikash Agencies	2016-17		4282733		80882735			85165468	0	214137	0	11727997	0	0	11942134
15	M/S Jagdish Electricals	2015-16	1498234	7035865	912277	1890574			11336950	71166	351793	120877	274133	0	0	817969
	M/S Jagdish Electricals	2016-17		5464854		7469317			12934171	0	273243	0	1083051	0	0	1356294
16	M/S Mamta Medicals	2016-17		27589036					27589036	0	1379452	0	0	0	0	1379452
Total			108354081	1005299283	55763120	542371829	1202316	51663547	1764654176	5146818	50264966	7388615	78643915	216417	12915887	154576618

Appendix 4.5
Statement showing tax liability amount including penal interest
(Paragraph reference: 5.2.1)

(Amount in ₹)

Sl. No.	Name of the dealer	Year (Tax period)	Tax payable on C & F form purchases	As per trading account tax payable declared	Tax liability concealed	Tax paid	Tax evaded	Interest 2 per cent of tax due	No of month*	Total interest due	Total tax evaded
1	2	3	4	5	6 (4-5)	7	8 (4-7)	9	10	11	12 (9+11)
1	M/S Agency Centre	2015-16	18344566	10531878	7812688	9947560	8397006	167940	48	8061120	16458126
		2016-17	26122443	17890344	8232099	17994008	8128435	162569	36	5852484	13980919
2	M/S Awomi Enterprises	2016-17	5715977	3899922	1816055	1900000	3815977	76320	36	2747520	6563497
3	M/S Daniel Sumi Agencies	2016-17	14989241	11555287	3433954	11282008	3707233	74145	36	2669220	6376453
		2017-18	2560753	1262356	1298397	0	2560753	51215	24	1229160	3789913
4	M/S Deo Traders	2016-17	51718583	24467621	27250962	23595050	28123533	562471	36	20248956	48372489
5	M/S Gonmei Store	2015-16	14363813	6535074	7828739	2564500	11799313	235986	48	11327328	23126641
		2016-17	15616636	9034692	6581944	4200000	11416636	228333	36	8219988	19636624
6	M/S Inderchand Kanhaiyalal	2015-16	1126185	571460	554725	555064	571121	11422	48	548256	1119377
7	M/S Jagdish Electricals	2015-16	1329888	817969	511919	200000	1129888	22598	48	1084704	2214592
		2016-17	1529529	1356294	173235	300000	1229529	24591	36	885276	2114805
8	M/S Jain Hardware	2016-17	4802440	3798406	1004035	1900170	2902271	58045	36	2089620	4991891
		2015-16	4358616	3794392	564224	1400000	2958616	59172	48	2840256	5798872
9	M/S Kamal & Company	2015-16	2457729	1298530	1159199	1030000	1427729	28555	36	1027980	2455709
10	M/S Kiran Enterprises	2016-17	1723562	1509600	213962	388384	1335178	26704	36	961344	2296522
11	M/S Mamta Medicals	2016-17	1566026	1379452	186574	1049060	516966	10339	36	372204	889170
12	M/S Mandia Trade & Agency	2015-16	15660329	6889732	8770597	0	15660329	313207	48	15033936	30694265
		2016-17	25951716	9983162	15968554	0	25951716	519034	36	18685224	44636940
13	M/S RS	2016-17	8270988	5379176	2891812	4745176	3525812	70516	36	2538576	6064388

Sl. No.	Name of the dealer	Year (Tax period)	Tax payable on C & F form purchases	As per trading account tax payable declared	Tax liability concealed	Tax paid	Tax evaded	Interest 2 per cent of tax due	No of month*	Total interest due	Total tax evaded
1	2	3	4	5	6 (4-5)	7	8 (4-7)	9	10	11	12 (9+11)
	Entrepreneur										
14	M/S Satender Gupta Popular Store	2015-16	3668392	1556086	2112306	1629480	2038912	40778	48	1957344	3996256
		2016-17	8232422	5767860	2464562	5874800	2357622	47152	36	1697472	4055094
15	M/S Uday General Store	2015-16	4277451	2889002	1388449	1800000	2477451	49549	48	2378352	4855803
		2016-17	2284293	1593810	690483	1586399	697894	13958	36	502488	1200382
16	M/S Vikash Agencies	2015-16	9814518	8872377	942141	8776928	1037590	20752	48	996096	2033686
		2016-17	12290896	11942133	348763	12025000	265896	5318	36	191448	457344
Total			258776993	154576615	104200378	114743587	144033406	2880669		114146352	258179758

*May 2016 to April 2020 = 48 months, May 2017 to April 2020 =36 months and May 2018 to April 2020=24 months.

Appendix 4.6
Statement showing details of reply furnished by Department
(Paragraph reference: 5.2.1)

(Amount in ₹)

Sl. No.	Name of Dealer	Year	Additional amount realised
(i) Claim of Tax deduction on account of stock in hand, damaged and returned goods			
1	M/S Awomi Enterprises	2016-17	0
2	M/S Daniel Sumi Agencies	2016-17	0
		2017-18	0
3	M/S Deo Traders	2016-17	0
4	M/S Gonmei Store	2015-16	232000
		2016-17	0
5	M/S Kamal & Company	2015-16	72387
6	M/S Kiran Enterprises	2016-17	0
7	M/S R S Entrepreneur	2016-17	727185
8	M/S Satender Gupta Popular Store	2015-16	0
		2016-17	0
9	M/S Uday General Store	2015-16	0
		2016-17	0
10	M/S Vikash Agencies	2015-16	416755
		2016-17	70256
		Total	1518583
(ii) Claim of lower tax rates on certain commodities			
1	M/S Gonmei Store	2015-16	Already accounted above
		2016-17	0
2	M/S Kamal & Company	2015-16	Already accounted above
3	M/S R S Entrepreneur	2016-17	Already accounted above
4	M/S Inderchand Kanhaiyalal	2015-16	0
5	M/S Jagdish Electricals	2015-16	0
		2016-17	0
		Total	0
(iii) Tax re-assessed by Department			
1	M/S Agency Centre	2015-16	0
		2016-17	0
2	M/S Jain Hardware	2015-16	211611
		2016-17	117533
3	M/S Mandia Trade & Agency	2015-16	250000
		2016-17	250000
4	M/S Mamta Medicals	2016-17	341190
		Total	1170334
Total tax realised at the instance of audit (i+ii+iii)			2688917

Appendix 4.7
Statement showing tax liability amount including penal interest
(Paragraph reference:5.2.2)

(Amount in ₹)

Year	Number of F forms	Number of Invoices	Stock Transfer (in ₹)	Taxable entry tax @4% (in ₹)	Tax paid (in ₹)	Tax due (in ₹)	Interest per month @ 2 per cent	No of months*	Total interest	Total tax payable
1	2	3	4	5	6	7 (5-6)	8	9	10 (8x9)	11 (7+10)
2013-14	8	99	42846380	1713855	0	1713855	34277.10	72	2467951.20	4181806.20
2014-15	12	536	166779447	6671178	0	6671178	133423.56	60	8005413.60	14676591.60
2015-16	13	1412	405554577	16222183	10880331	5341852	106837.04	48	5128177.92	10470029.92
Total	33	2047	615180404	24607216	10880331	13726885	274537.70	180	15601542.72	29328427.72

**May 2014 to April 2020 = 72 months; May 2015 to April 2020 = 60 months; May 2016 to April 2020 = 48 months*

