

**Appendix 2.2.1**  
**Statement showing list of 65 Schemes implemented by 15 Departments of GoN**  
*(Reference: Paragraphs 2.2.5 and 2.2.10.5)*

Sl. No.	Name of Implementing Departments	Name of Schemes	Scheme Code	Is it DBT programme (Yes/ No)	Whether DBT Cell with the Department set up or not (Yes/No)
<b>DBT Compliant Schemes (Total 34 Schemes)</b>					
1.	Agriculture	Mission Organic Value Chain Development for North Eastern Region	EYA3L	Yes	No
2.		National Mission On Sustainable Agriculture(NMSA)	ERZXP	Yes	No
3.		Pradhan Mantri Krishi Sinchai Yonana	EVVOP	Yes	No
4.		Sub Mission on Agriculture Mechanization -Centrally Sponsored	ERUJZ	Yes	
5.	Employment Skill Development	Pradhan Mantri Kaushal Vikas Yojana Component II	E8CAB	Yes	Yes
6.	Forest	Integrated Development of Wild Life Habitats	EJC8T	Yes	No
7.		Project Elephant	ENZNC	Yes	No
8.	Health & Family Welfare	Accredited Social Health Activist (ASHA)	EL3VJ	Yes	No
9.		Family Planning Compensation Schemes	EEXQY	Yes	No
10.		Janani Suraksha Yojna	ES5AX	Yes	No
11.		NIKSHAY-DOT Provider Honorarium	EZYXX	Yes	No
12.		NIKSHAY -Tribal TB Patients	EN1JB	Yes	No
13.		NIKSHAY-TB Notification Incentive for Private Sector	EIQ7V	Yes	No
14.		NIKSHAY-TB Patient incentive for nutritional support	E59XA	Yes	No
15.		Payment to contractual staff	EC1WU	Yes	No
16.	Horticulture	Mission for Integrated Development of Horticulture	EQ809	Yes	
17.	Labour	Building and other Construction	CPDX6	Yes	Yes
18.	Municipal Affairs	Pradhan Mantri Awaas Yojana (Urban)	NL32LN	Yes	No
19.	Rural Development	MGNREGS	EVWDO	Yes	No
20.		Pradhan Mantri Awas Yojna	EUAM4	Yes	No
21.	School Education	NEC Stipend and Book Grant	EHOZA	Yes	
22.		Post Matric Scholarship for ST Students	EKZPA	Yes	
23.		Research Scholarship	EBCX7	Yes	
24.		Pre Matric Schoarship for ST Students	EVSJ2	Yes	Yes
25.		State Matric Scholarship	CFXPT	Yes	
26.		Technical Scholarship	C8Y6J	Yes	

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Sl. No.	Name of Implementing Departments	Name of Schemes	Scheme Code	Is it DBT programme (Yes/ No)	Whether DBT Cell with the Department set up or not (Yes/No)
27.	Social Welfare	Indira Gandhi National Old Age Pension Scheme-IGNOAPS	ENPIU	Yes	Yes
28.		Indira Gandhi National Disability Pension Scheme-IGNDPS	E5OKE	Yes	Yes
29.		Indira Gandhi National Widow Pension Scheme-IGNWPS	E1QMO	Yes	Yes
30.		National Family Benefit scheme	E63LM	Yes	Yes
31.		Integrated Child Protection Scheme. Salary of Staff	E3BAG	Yes	Yes
32.		Pradhan Mantri Matru Vandana Yojana	E05EH	Yes	Yes
33.		Protection and Empowerment of women-National Mission for Empowerment of Women	EJ401	Yes	Yes
34.	Urban Development	Swachh Bharat Mission Urban	EBQ42	Yes	No
<b>Non-DBT Compliant Schemes (Total 16 Schemes)</b>					
35.	Agriculture	National Food Security Mission -NFSM	EDE3I	No	
36.		Rashtriya Krishi Vikas Yojana (RKVY)	E6NIO	No	No
37.		Sub-Mission on Seeds and Planting Material	E4FAM	No	No
38.	Fisheries	Development of Inland Fisheries and Aquaculture	EWRXO	No	No
39.		Development of Marine Fisheries, Infrastrure and Post-Harvest Operation	EMULZ	No	No
40.		National Scheme on Welfare of Fishermen	ESJUK	No	No
41.	Forest	Project Tiger	E5PW2	No	No
42.	Justice and Law	Centrally Sponsored Scheme for Implementation of Prevention of Civil Right Act 1955 and Scheduled Caste and Schedule Tribes (Prevention of Atrocities Act,1989)	EZBMW	NA	
43.	PHED	Swachh Bharat Mission Gramin	ED1IM	No	
44.	School Education	Flexi-pool under Vocational Education of RMSA	ET3TH	No	No
45.		Kind Benefit under IEDSS of RMSA	ESPW3	No	
46.		Centrally -Sponsored Scheme of Pre Matric Scholarship for Scheduled Caste Students studying in classes IX and X	EXWFM	NA	NA
47.		Centrally Sponsored Scheme for providing quality education in Madrasa (SPQEM)	EFMC5	NA	NA
48.		Inclusive Education for Disabled at Secondary Stage	E5203	NA	
49.		National Means Cum-Merit Schorlarship Scheme	EERDJ	NA	
50.		National Scheme of Incentive to Girls for Secondary education	EALHU	NA	No

Sl. No.	Name of Implementing Departments	Name of Schemes	Scheme Code	Is it DBT programme (Yes/ No)	Whether DBT Cell with the Department set up or not (Yes/No)
51.	Social Welfare	National Creche Scheme-Honorarium to Workers	EKGOR	No	No
52.		Protection and Empowerment of Women -Swadhar Greh-facilities to beneficiaries	EQXYO	No	No
53.		Protection and Empowerment of Women- Comprehensive Scheme for combating Trafficking of Women and Children -Ujjawla-Facilities to beneficiaries	EAF67	No	No
54.		Protection and Empowerment of Women-Comprehensive Scheme for combating Trafficking of Women and Children-Ujjawla-Salary	E2CSW	No	No
55.		Protection and Empowerment of Women-Swadhar Greh-salary to Staff	EICAF	No	No
56.	Veterinary and animal Husbandary	Livestock Health and Diseases Control	EAZ8P	No	No
<b>No information furnished (Total nine Schemes)</b>					
57.	Agriculture	National Mission on Oilseeds and Oil Palm	ECPJ1	No information furnished	
58.	Health & Family Welfare	National Ayush Mission	E87AP	No information furnished	
59.	School Education	Pre Matric Scholarship for Minority Students	EL62B	No information furnished	
60.		Saakshar Bharat	ETUZ6	No information furnished	
61.		Centrally Sponsored Scheme of Pre-Matric Scholarships to the Other Backward Classes	E9575	No information furnished	
62.		Centrally Sponored Scheme of Post matric Scholarships To The Students Belonging To Scheduled Castes For Studies in India	EQLCO	No information furnished	
63.		Centrally Sponsored Scheme of Dr. Ambedkar Pre-Matric and Post-Matric Scholarship for DNTs	EW99	No information furnished	
64.		Centrally Sponsored Scheme of Post-Matric Scholarship for OBC Students for Studying in India	EZWWS	No information furnished	
65.		Pre -Matric Scholarships To Children of those Engaged in Occupations involving Cleaning and prone to health hazards	EM4IA	No information furnished	

Source: Departmental records

**Appendix 2.3.1**  
**Statement showing details of short execution of drainage works**  
*(Reference: Paragraph 2.3)*

Sl. No.	Work order date	Village	Voucher number	Dated	Particulars	Quantity (in metre)	Rate	Amount (in ₹)	MB No.	MB page no	Quantity as per joint inspection (in metre)	Short executed (in metre)	Not executed (in metres)	Short execution amount (in ₹)	Payment without execution of works
<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h</i>	<i>i</i>	<i>j</i>	<i>k</i>	<i>l</i>	<i>m = (g-l)</i>	<i>n = (g-l)</i>	<i>o</i>	<i>P</i>
1.	20-02-2019	Aoyimkum	21	30-03-2019	Drainage	150	3,872	5,80,800	59	111 to 114	35.00	115.00	0	4,45,280.00	0.00
2.			22	30-03-2019	Drainage	55	3,872	2,12,960	59	115 to 117	0.00	0.00	55	0.00	2,12,960.00
3.	20-02-2019	Aoyimti	51	30-03-2019	Drainage	150	3,872	5,80,800	71	29 to 30	131.00	19.00	0	73,568.00	0.00
4.			52	30-03-2019	Drainage	150	3,872	5,80,800	71	31 to 32	0.00	0.00	150	0.00	5,80,800.00
5.	20-02-2019	Chekiye	57	30-03-2019	Drainage	150	3,872	5,80,800	71	41 to 42	121.92	28.08	0	1,08,725.76	0.00
6.			58	30-03-2019	Drainage	150	3,872	5,80,800	71	43 to 44	0.00	0.00	150	0.00	5,80,800.00
7.	20-02-2019	Chumukedima	94	30-03-2019	Drainage	55	3,872	2,12,960	74	117 to 120	0.00	0.00	55	0.00	2,12,960.00
8.			95	30-03-2019	Drainage	150	3,872	5,80,800	74	121 to 123	182.88	-32.88	0	-1,27,311.36	0.00
9.	20-02-2019	Darogajan	48	30-03-2019	Drainage	150	3,872	5,80,800	71	23 to 24	91.44	58.56	0	2,26,744.32	0.00
10.			114	30-03-2019	Drainage	55	3,872	2,12,960	72	44 to 46	0.00	0.00	55	0.00	212960.00
11.	20-02-2019	Diphupar B	71	30-03-2019	Drainage	150	3,872	5,80,800	74	28 to 29	152.40	-2.40	0	-9292.80	0.00
12.			100	30-03-2019	Drainage	150	3,872	5,80,800	74	174 to 175	0.00	0.00	150	0.00	5,80,800.00
13.	20-02-2019	Dubagaon	130	30-03-2019	Drainage	55	3,872	2,12,960	72	83 to 85	0.00	0.00	55	0.00	2,12,960.00
14.			148	30-03-2019	Drainage	150	3,872	5,80,800	73	39 to 40	45.72	104.28	0	4,03,772.16	0.00
15.	20-02-2019	Eralibil	59	30-03-2019	Drainage	150	3,872	5,80,800	71	45 to 46	15.24	134.76	0	5,21,790.72	0.00
16.			60	30-03-2019	Drainage	55	3,872	2,12,960	71	71 to 73	6.00	49.00	0	1,89,728.00	0.00
17.	20-02-2019	Kashiram	38	30-03-2019	Drainage	150	3,872	5,80,800	59	177 to 180	80.00	70.00	0	2,71,040.00	0.00
18.			39	30-03-2019	Drainage	55	3,872	2,12,960	59	181 to 185	0.00	0.00	55	0.00	2,12,960.00
19.	20-02-2019	Kushiabil	145	30-03-2019	Drainage	55	3,872	2,12,960	73	28 to 30	0.00	0.00	55	0.00	2,12,960.00
20.			45	30-03-2019	Drainage	150	3,872	5,80,800	71	17 to 18	0.00	0.00	150	0.00	5,80,800.00
21.	20-02-2019	Naharbari	46	30-03-2019	Drainage	150	3,873	5,80,950	71	19-20	150.00	0.00	0	0.00	0.00
22.			144	30-03-2019	Drainage	50	3,873	1,93,650	73	25 to 27	0.00	0.00	50	0.00	1,93,650.00
23.	20-02-2019	Padumpukhri	54	30-03-2019	Drainage	150	3,872	5,80,800	71	35 to 36	152.40	-2.40	0	-9292.80	0.00
24.			55	30-03-2019	Drainage	150	3,872	5,80,800	71	37 to 38	0.00	0.00	150	0.00	5,80,800.00

Sl. No.	Work order date	Village	Voucher number	Dated	Particulars	Quantity (in metre)	Rate	Amount (in ₹)	MB No.	MB page no	Quantity as per joint inspection (in metre)	Short executed (in metre)	Not executed (in metres)	Short execution amount (in ₹)	Payment without execution of works
<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h</i>	<i>i</i>	<i>j</i>	<i>k</i>	<i>l</i>	<i>m = (g-l)</i>	<i>n = (g-l)</i>	<i>o</i>	<i>P</i>
25.	20-02-2019	Phaipijang	49	30-03-2019	Drainage	150	3,872	5,80,800	71	25 to 26	50.00	100.00	0	3,87,200.00	0.00
26.			113	30-03-2019	Drainage	55	3,872	2,12,960	72	41 to 43	0.00	0.00	55	0.00	2,12,960.00
27.	20-02-2019	Purana Bazar A	108	30-03-2019	Drainage	150	3,872	5,80,800	72	26 to 27	180.00	-30.00	0	-116160.00	0.00
28.			112	30-03-2019	Drainage	55	3,872	2,12,960	72	38 to 40	0.00	0.00	55	0.00	2,12,960.00
29.	20-02-2019	Senjum	12	30-03-2019	Drainage	150	3,872	5,80,800	70	22 - 25	70.00	80.00	0	3,09,760.00	0.00
30.			13	30-03-2019	Drainage	55	3,872	2,12,960	70	26-30	0.00	0.00	55	0.00	2,12,960.00
31.	20-02-2019	Signal Angami	24	30-03-2019	Drainage	150	3,872	5,80,800	59	120-123	80.00	70.00	0	2,71,040.00	0.00
32.			25	30-03-2019	Drainage	55	3,872	2,12,960	59	124-127	0.00	0.00	55	0.00	2,12,960.00
33.	20-02-2019	Sodzulhou	68	30-03-2019	Drainage	55	3,872	2,12,960	74	20 to 23	30.48	24.52	0	94,941.44	0.00
34.			69	30-03-2019	Drainage	150	3,872	5,80,800	74	24 to 25	0.00	0.00	150	0.00	5,80,800.00
35.	20-02-2019	Tenyiphie-II	91	30-03-2019	Drainage	55	3,872	2,12,960	74	108 to 111	0.00	0.00	55	0.00	2,12,960.00
36.			92	30-03-2019	Drainage	150	3,872	5,80,800	74	112 to 114	152.40	-2.00	0	-7744.00	0.00
<b>Total</b>						<b>4,065</b>		<b>1,57,39,880</b>			<b>1,727</b>	<b>783</b>	<b>1,555</b>	<b>30,33,789.44</b>	<b>60,21,010.00</b>

Source: Departmental records and joint physical verification

Appendix 2.4.1

Statement on payment made against unexecuted work for construction of Community Sanitary Complex (CSC) at Viswema village  
(Reference: Paragraph 2.4)

A. CSCs constructed with single latrine (40 nos.)

(Amount in ₹)

Sl. No.	Particulars	Unit	As per estimates			Quantity executed and paid			Difference
			Quantity	Rate	Cost	Quantity	Rate	Amount paid	
1.	Brick works in wall/partition	sq.m	46.48	837.41	38,922.82	15.08	837.41	12,628.14	26,294.67
2.	Plastering 1:4 mortar in bricks (a) Wall	sq.m	85.95	203.71	17,508.87	30.15	203.71	6,141.86	11,367.02
	(b) Floor	sq.m	28.00	203.71	5,703.88	2.78	203.71	566.31	5,137.57
3.	WC Pan	each	2	1,164.65	2,329.30	1.00	1,164.65	1,164.65	1,164.65
4.	Urinal pan	each	2	5,318.64	10,637.28	0.00	5,318.64	0.00	10,637.28
5.	Washing basin	each	2	2,883.83	5,767.66	0.00	2,883.83	0.00	5,767.66
6.	PVC pipe 15mm dia	each	5	800.00	4,000.00	0.00	800.00	0.00	4,000.00
7.	Vent pipe 50mm dia	each	2	1,000.00	2,000.00	1.00	1,000.00	1,000.00	1,000.00
8.	Tile flooring	sqm	9.00	1,282.47	11,542.23	0.00	1,282.47	0.00	11,542.23
9.	Providing cement concrete (1:2:4) side drain for both urinals and wash basin	cum	1.02	9,060.19	9,241.39	0.00	9,060.19	0.00	9,241.39
10.	Providing wood work for roofing	cum	0.13	44,509.30	5,786.21	0.03	44,509.30	1,335.28	4,450.93
11.	Providing wood work for door	cum	0.17	44,509.29	7,611.09	0.06	44,509.29	2,670.56	4,940.53
12.	Providing sintex 300 litres with stand		1	7,083.00	7,083.00	0.00	7,083.00	0.00	7,083.00
	<b>Total</b>				<b>1,28,133.73</b>			<b>25,506.80</b>	<b>1,02,626.93</b>
	<b>Total cost for construction of 40 CSCs</b>	<b>40 nos X ₹1,02,626.93</b>			<b>₹41,05,077</b>				

Source: Departmental records

## B. CSCs constructed with single latrine with attached bathroom or two latrines (34 nos.)

(Amount in ₹)

Sl. No.	Particulars	Unit	As per estimates			Quantity executed and paid			Difference
			Qty	Rate	Cost	Qty	Rate	Amount paid (in ₹)	
1.	Brick works in wall/ partition	sq.m	46.48	837.41	38,922.82	17.82	837.41	14,922.65	24,000.17
2.	Plastering 1:4 mortar in bricks (a) Walls	sq.m	85.95	203.71	17,508.87	33.60	203.71	6,844.66	10,664.22
	(b) Floor	sq.m	28.00	203.71	5,703.88	3.71	203.71	755.76	4,948.12
3.	Urinal pan	each	2	5,318.64	10,637.28	0.00	5,318.64	0.00	10,637.28
4.	Washing basin	each	2	2,883.83	5,767.66	0.00	2,883.83	0.00	5,767.66
5.	PVC pipe 15mm dia	each	5	800.00	4,000.00	0.00	800.00	0.00	4,000.00
6.	Tile flooring		9	1,282.47	11,542.23	0.00	1,282.47	0.00	11,542.23
7.	Providing cement concrete (1:2:4) side drain for both urinals and wash basin	cum	1.02	9,060.19	9,241.39	0.00	9,060.19	0.00	9,241.39
8.	Providing wood work for roofing	cum	0.13	44,509.30	5,786.21	0.07	44,509.30	3,115.65	2,670.56
9.	Providing wood work for door	cum	0.17	44,509.29	7,611.09	0.11	44,509.29	5,074.06	2,537.03
10.	Providing sintex 300 litres with stand		1	7,083.00	7,083.00	0.00	7,083.00	0.00	7,083.00
	<b>Total</b>				<b>1,23,804.43</b>			<b>30,712.78</b>	<b>93,091.66</b>
	<b>Total cost for construction of 34 CSCs</b>		<b>34 nos. X ₹93,091.66</b>		<b>₹31,65,116</b>				
	<b>Total cost for construction of 74 CSCs</b>				<b>₹72,70,193</b>				

Source: Departmental records

**Appendix 3.2.1**

**Statement showing planting materials procured from non-accredited nurseries**

(Reference: Paragraph 3.2.5.3.1(i))

(Amount in ₹)

Name of Supplier	Year	Particulars	No of Local Suppliers	Amount				
Ruovi Angami	MIDH 2014-15	Banana Suckers	6	19,98,000				
P Sobou Mere								
NK Angami								
Thrithrise Sangtam								
Zulu								
Bendang Kejong								
Thineu	MIDH 2014-15	Pineapple, Banana	2	3,15,000				
Pukhato Kets								
Limasashi	MIDH 2014-15	Pineapple, Banana	4	6,37,500				
Neitule								
Temjennungsang								
Rukravoile								
Bendang Kejong	MIDH 2014-15	Pineapple Suckers	1	28,50,000				
Lahtemen	MIDH 2014-15	Banana Suckers	1	5,28,000				
LG Volie	MIDH 2014-15	Banana Suckers	2	2,62,500				
L Noklem Konyak								
Tungchibemo Humtsoe	MIDH 2016-17	Passion Fruit	1	1,50,000				
Temjen Jungshi Sangtam	MIDH 2016-17	Pineapple	1	2,00,001				
Mukam Yim	MIDH 2014-15	Orange Budded, Apple Etc	12	10,40,000				
Atsaba Santam								
Tsapila								
Thronglise								
Liseba Thonger								
Senokha								
Meseto Khape								
Ashikho Lohe								
Dichulo								
Nuzolo Kapfo								
Welhi								
Sevotso								
Kevisetuo Anthony					MIDH 2014-15	Guava Layers, Banana Suckers Etc.	11	10,80,000
Khrietuolie Usou								
Imdong								
Thejasetuo								
Vituo Angami								
Medohol Angami								
Salie Belho								
Nisato Nakhro								
Vikotolie Seyie								
Mangyangtoba								
Avile								
Shri Teiso Kense	MIDH 2015-16	Banana Sucker	4	12,09,000				
Shri Bendang								
Smti Rokonou								
Shri H Mukam								



Name of Supplier	Year	Particulars	No of Local Suppliers	Amount
Shri Bendang Chang	MIDH 2015-16	Pineapple (Giant Kew)	3	5,31,540
Shri Kholie Rulho	MIDH 2015-16	Pineapple (Giant Kew)		
Smti Viketonuo	MIDH 2015-16	Pineapple (Giant Kew)		
Smt. Vikali	MIDH 2015-16	Passion Fruit (Purple Variety)	5	6,10,000
Shri Eyekowe		Passion Fruit (Purple Variety)		
Shri Sunep		Passion Fruit (Purple Variety)		
Shri Jungshiba		Passion Fruit (Purple Variety)		
Smti Chubala Chang		Passion Fruit (Purple Variety)		
Echunthung Yanthung	MIDH 2016-17	Banana Suckers	30	54,00,000
N Nzanbemo Lotha				
T Subenthung Humtsoe				
Talimoa				
Y Mongko Sipong				
Yongalangpong				
T Moaba Sangtam				
S Mulai Khiam				
V Ango Phom				
Gwabenio				
Nepachiyi				
Veto				
Moalila				
Chisile Lunghalang				
Maisaing Zeliang				
Rampauna				
Kezevituo Angami				
Chubakumzuk				
Thejavizo Kense				
Mengubeinuo Seyie				
Vikuolie Angami				
Tovishe Wotsa				
Hetio S Swu				
James Swu				
Vingutuo Rutsa				
W Wanshom Konyak				
Liyong Y Konyak				
I John Ao				
Imtisenla				
Yapangjungla				
Lichangthung Tsopoe	MIDH 2016-17	Pineapple Sucker	28	57,00,000
CH Lomchu				
Japankokpa				
Chingkolampong				
Pangerlemba				

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Name of Supplier	Year	Particulars	No of Local Suppliers	Amount
Imnanukshi Phom				
Atneyi Phom				
Hyusinlo Kent				
Nounengu U Sekhose				
Piketo Sumi				
Ngokeswang Mpom				
Lunghangsing Nsarangbe				
Temsumongba				
Suiyipeube Mpom				
Letthang				
Neisetuonuo				
Lethojong				
Hutovi Aye				
Kito Achumi				
Apong L Walling				
Aketo G Jimo				
Supongmeyu				
Ruokuovolie				
L Nyimpa Konyak				
Khatwang				
Ngamjung				
Lanumeren				
Sungdimenla Longchari				
Nagaland Agriculture & Horticulture Corporative Society	MIDH 2013-14	Litchi Layer	1	2,00,000
Temjentoshi	MIDH 2013-14	Banana Suckers (Local Cavendish Tall)	2	4,87,500
Bao Kienhuo				
LK Enterprise	MIDH 2013-14	Pineapple Sucker	1	47,10,000
Vizo Angami	MIDH 2013-14	Passion Fruit Seedlings/ Cuttings	1	2,95,200
Bendangwati	MIDH 2013-14	Citrus Budded And Seedlings	3	28,00,000
Atono				
Vikhayi				
Meren	MIDH 2014-15	Banana Suckers	3	6,97,500
Senkameren				
J Bendang Jamir				
Wapang	MIDH 2014-15	Pineapple Suckers	6	21,23,250
Kikato				
Mengunuo				
T Imsumeren Pongen				
P Imkongmeren				
Lanu Pongen				
Chuba	MIDH 2014-15	Passion Fruit Cuttings	2	4,95,000
P Meren				
Neilhouzutuo	MIDH 2014-15	Mango Grafts, Guava Layers etc.	8	6,72,000
Kedi Shunyu				
Kevilelie				
Keneilhuolie Solo				
Angalo Seb				

Name of Supplier	Year	Particulars	No of Local Suppliers	Amount				
Sazolie Kense								
Medongulie								
Avilie Angami								
Zulu	MIDH 2014-15	Banana Suckers	1	97,500				
Imlikaba Phom	MIDH 2014-15	Orange Budded, Plum, Litchi <i>etc.</i>	16	13,31,000				
Ochem Phom								
Sungalong								
Anyak								
Wangshong								
Nangchang								
Tiatemsu Longkumer								
Imcharenba								
Sunep Walling								
Meputongzuk								
Imnawapang								
Asenla Lemtur								
Tekatemsu								
Imdong								
Imdongba								
Meputongzuk								
David Newmai	MIDH 2014-15	Mango, Litchi, Orange, Guava <i>etc.</i>	14	11,57,000				
Kenzue Meru								
Heilungbo								
Namzuibe								
Iranglung								
Paidinlung								
Lungpang Phom								
A Mali								
Sunep Ozukum								
Toshi Longkumer								
Panger Jamir								
Imnawati Imsong								
Temjennochet Ao								
Temsukokla Aier								
Thungti Stm					MIDH 2014-15	Passion Fruit, Khasi Mandarin <i>etc.</i>	12	8,82,000
John Akhum								
L Wati Chang								
Phemong Chang								
Manpang Jorlem								
Ayang Konyak								
M Akhai								
Khuvelu Ritse								
Kekulo Wetsah								
Vepoto Ringa								
Terho Khafo								
Ekonthung Ezung								
Lahtemen	MIDH 15-16	Pineapple Suckers	1	65,640				
Kenzue Meru		Pineapple Suckers	1	65,640				
Alobo Awomi	MIDH 15-16	Banana Suckers	14	23,99,100				
Chonpen Kikon								

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Name of Supplier	Year	Particulars	No of Local Suppliers	Amount
Ato Ringa				
Razonieu Kerho				
Vizolhuo Angama				
Medo Wetsah				
Limatoshi Lemtur				
Akhang Sangtam				
Rokonou				
Akato				
Aba-O				
Iranglung				
Alo Woch				
Sangbou				
Smti Zubeni Ovung				
Shri Yangenungsang	MIDH 15-16	Passion Fruit	3	3,18,000
Shri Deivi Yano				
Shri Eyekowe	MIDH 15-16	Passion Fruit	2	2,32,500
Smti Sademienla				
Shri Zakir Hussain				
Shri Khapilo Yim	MIDH 15-16	Banana Tc, Pineapple, Banana Suckers	4	5,74,420
Shri Khrielavor Angami				
Shri Imkongneken				
Shri Khrieiavor Angami				
Shri Samuel Newmai				
Shri Mongko Phom	MIDH 15-16	Banana Pineapple Papaya	5	3,45,615
Shri Renthungo Humtsoe				
Shri Khapilo Yim				
Shri Kito Achumi	MIDH 15-16	Passion Fruit Sapling	1	70,000
Shri Kito Achumi	MIDH 15-16	Passion Fruit	1	80,000
Shri Seyie & Thekru	MIDH 15-16	Passion Fruit	1	1,50,000
Shri Nourhevunuo Khezhie	MIDH 15-16	Papaya	1	1,80,000
Shri Mar Walling	MIDH 15-16	Passion Fruit	1	1,50,000
Shri L Senti Yanger		Pineapple		
Shri Hopise Chang	MIDH 15-16	Passion Fruit	4	2,55,550
Shri Manshah Wangnao		Banana Suckers		
Shri Povotso Lohe		Banana Suckers		
Smti Vikali				
Shri Sunep	MIDH 15-16	Passion Fruit	3	2,70,000
Shri Merenchiba				
Smti Imrongtula Longchar	MIDH 15-16	Pineapple Giant Kew	1	1,92,360
M Shamjok				
LK Enterprise	HMNEH 13-14	Pineapple Suckers Giant Kew	2	9,00,000
Moluo				
LK Enterprise	HMNEH 13-14	Pineapple Suckers Giant Kew	2	84,000
Tialemba				
Lipok Jamir	HMNEH 13-14	Pineapple Suckers Giant Kew	2	5,16,000
Khrolo				
B Monglai	HMNEH 13-14	Banana Suckers	3	2,25,000
Niketu Sumi				
Moluo				
Velasuyi	HMNEH 13-14	Banana Suckers	3	4,50,000

Name of Supplier	Year	Particulars	No of Local Suppliers	Amount
LK Enterprise				
Aoshilu	HMNEH 13-14	Banana Suckers	2	3,00,000
T Marchiba				
Khehoshe H Awomi	HMNEH 13-14	Banana Suckers	4	5,62,500
Yeshito Sumi				
Menuosalhou				
Kuvehu Khusoh				
Lipok Jamir	MIDH 17-18	Orange, Cardamom, Banana, Litchi, Plum, Guava, Cashew Nut	13	73,33,750
Bendangwati Jamir				
Renbomo, Yenka Nursery				
Lhitsonyi Wetsah				
Akho Chakhesang				
Hongpa Konyak				
Mapusenla				
M Wati				
Chubakumzuk				
Limameren				
Arhoni Odyuo				
Orenthung				
Nenya Kath				
Imlinongba	MIDH 16-17	Banana Pineapple	10	13,18,998
Nemya Kanth				
Ajanuo Lietzetsu				
Imrongkumla				
Khrielevou Zhale				
S Samuel Lkr				
Limameren				
S Langcho Hongpa				
Jasmine				
Ranglia Thou				
Shri L Senti Yanger				
Shri Hopise Chang	MIDH 16-17	Banana Suckers	1	23,100
M Wati	MIDH 2017-18 (INTEREST ACCRUED)	Passion Fruit	6	10,00,000
Mulia				
Motsuthung				
Hukato Shoye				
Musoche				
Denok				
Nourhevinuo	MIDH 2016-17	Papaya	1	2,52,000
Shri Imlikokba	MIDH 2015-16	Pineapple Suckers, Banana Suckers, Passion Fruit	9	12,17,515
Shri Imlitemjen & Sowa Jamir				
Shri Povotso Lohe				
Shri Khriesavillie				
Shri Khuheshe Yepthomi				
Shri Kimquato Chishi				
Shri Mansha Wangnao				
Shri Renthungo Humtsoe				
Shri Hopise Chang				
Shri P Imkongmeren	MIDH 2015-16	Pineapple Suckers	2	1,92,360
Shri J Imtitoshi				

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Name of Supplier	Year	Particulars	No of Local Suppliers	Amount
Shri Supongranok	MIDH 2015-16	Banana Suckers	2	3,33,600
Shri Tiameren				
Shri Tsukjemnungba	MIDH 2015-16	Passion Fruit	2	2,12,000
Shri Yangenungsang				
Shri Thepfungulie	MIDH 2015-16	Passion Fruit	4	6,87,500
Shri O Wati				
Shri Yitsabemo Lotha				
Shri Ngopenyi				
Chubakumla	MIDH 2013-14	Pineapple Suckers (Giant Kew Variety)	1	3,00,000
N Mayank Lkr	MIDH 2013-14	Pineapple Suckers (Giant Kew Variety)	1	2,16,000
Kewe Kapfo	MIDH 2013-14	Passion Fruit Seedlings/Cuttings	1	1,00,000
Hortus Nursery	MIDH 2013-14	Passion Fruit Seedlings/Cuttings	1	1,00,000
Deepen	MIDH 2013-14	Passion Fruit Seedlings/Cuttings	1	2,68,800
TT Lotha	MIDH 2013-14	Passion Fruit Seedlings/Cuttings	1	76,800
Panyangmeren	MIDH 2013-14	Passion Fruit Seedlings/Cuttings	1	1,15,200
D Ngolo Khezhakeno	MIDH 2013-14	Gooseberry, Wild Apple	1	1,00,000
D Ngolo Khezhakeno	MIDH 2013-14	Gooseberry, Wild Apple	1	2,43,750
Temsu	MIDH 2013-14	Passion Fruit Saplings	6	7,20,000
Talimeren				
Limba Chang				
Chumben				
Akho Chakesang				
Likok Changtongya				
P Imti Walling	MIDH 2017-18	Beans (AA)	1	3,67,200
	MIDH 2017-18	Peas (Arkel)		86,400
	MIDH 2017-18	Onion		1,09,200
	MIDH 2017-18	Cjilli		1,95,200
	MIDH 2017-18	Knol-Khol		2,73,200
	MIDH 2017-18	Asparagus		70,000
	MIDH 2017-18	Radish		41,600
Metropolis Enterprises	MIDH 2017-18	Tomato Seeds	1	34,00,000
	MIDH 2017-18	Capsicum Seeds		1,40,000
Meren	MIDH 2014-15	Xanthozylum Seedlings	1	1,10,000
Aomangyang	MIDH 2016-17	Tomato (Swaraksha)	1	25,50,000
Wongto	MIDH 2014-15	Xanthozylum Seedlings	1	2,64,000
I Temjen Longchar	HMNEH 13-14	Naga Cucumber	1	15,000
P Imti Walling	MIDH 2014-15	Potato Garlic Kholar	2	12,00,000
Bendang Kejong				
Kevin Khate	MIDH 2017-18	Garlic Local	1	2,00,000
Vivotso Domeh	MIDH 2015-16	Garlic	1	1,56,000
	MIDH 2015-16	Kholar		84,000

Name of Supplier	Year	Particulars	No of Local Suppliers	Amount
PC Construction	MIDH 2015-16	Garlic	1	2,34,000
	MIDH 2015-16	Kholar		1,26,000
K Keyho	MIDH 2014-15	Large Cardamom Seedlings	1	32,80,000
Yenito Sumi	MIDH 2014-15	Large Cardamom Seedlings	1	2,50,000
Visihulie Mor	MIDH 2014-15	Large Cardamom Seedlings	1	2,00,000
Nyiyalo Kath	MIDH 2014-15	Large Cardamom Seedlings	1	1,10,000
Vechota Nakro	MIDH 2014-15	Large Cardamom Seedlings	1	2,40,000
Hulie Mor	MIDH 2016-17	Large Cardamom Seedlings	1	5,37,500
Acheer Kichu	MIDH 2016-17	Large Cardamom Seedlings	1	2,15,000
Kulaveyi Khamo	MIDH 2016-17	Large Cardamom Seedlings	1	1,50,000
Lhitsonyi Wetsah	MIDH 2016-17	Large Cardamom Seedlings	1	3,87,500
Sotilo Tep	MIDH 2016-17	Large Cardamom Seedlings	1	1,15,000
Kenile Tsela	MIDH 2016-17	Large Cardamom Seedlings	1	1,00,000
K Keyho	MIDH 2015-16	Ginger Rhizomes	1	1,20,000
Lavito Sumi	MIDH 2013-14	Ginger Rhizomes	1	78,800
Lavito Sumi	MIDH 2013-14	Ginger Rhizomes	2	1,58,400
Hutokhu				
Imna Imchen	MIDH 2013-14	Ginger Rhizomes	1	4,20,000
Tailemba	MIDH 2013-14	Black Pepper Saplings	4	3,93,600
V Poumai				
Purwati				
Mannyei				
Wapang	MIDH 2014-15	Large Cardamom Seedlings	1	14,00,000
V Angami	MIDH 15-16	Large Cardamom Seedlings	7	9,75,000
Hulie Mor				
Thinuoselie				
Thinuoselie. K				
Kaolim				
Khonou Lam				
Pursenla				
Amono Dolie	MIDH 15-16	Naga/ Raja Mircha	2	6,00,000
Simon & Daniel				
Piwoto W Wots	MIDH 15-16	Ginger Rhizomes	3	5,40,000
Zukeye Woeh				
Bendang				
Toshimanen	MIDH 15-16	Large Cardamom Seedlings	4	14,50,000
Meyisanger				
Chumben Lotha				
Bendang				
Throngshi	MIDH 15-16	Naga/Raja Mircha Seeds	2	12,00,000
Puzoto				

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Name of Supplier	Year	Particulars	No of Local Suppliers	Amount
Zanehii Chiirah	MIDH 15-16	Large Cardamom Seedlings	1	1,25,000
S. Ako	MIDH 15-16	Large Cardamom Seedlings	1	1,00,000
Bin Tama	MIDH 15-16	Large Cardamom Seedlings	1	1,00,000
Hortus Nursery	MIDH 15-16	Large Cardamom Seedlings	1	25,000
Imna Imchen	HMNEH 13-14	Ginger Rhizomes	1	1,40,000
B Munglai	HMNEH 13-14	Ginger Rhizomes	2	2,71,200
Roseni Kemp				
Rosa	HMNEH 13-14	Ginger Rhizomes	4	5,61,600
Avilie Angami				
Mengutuo Kense				
Vitioi Chisi				
LK Enterprise	HMNEH 13-14	Ginger Rhizomes	2	9,00,000
Molou				
Abenla				
Supong Ao	HMNEH 13-14	Ginger Rhizomes	2	3,21,200
Lithsonyi Wetsah	HMNEH 13-14	Large Cardamom Seedlings	2	2,40,000
B Angshai				
Lithsonyi Wetsah	HMNEH 13-14	Large Cardamom Seedlings	4	9,60,000
Molou				
Hortus Nursery				
Wepekha				
Imna Imchen	HMNEH 13-14	Ginger Rhizomes Nadia Variety	1	2,50,000
Bendang	MIDH 15-16	Turmeric Rhizomes	1	15,00,000
I John Ao	MIDH 16-17	Ginger Rhizomes Nadia Variety	1	13,50,000
Nekhrovenou	MIDH 16-17	Turmeric Rhizomes	1	6,75,000
Ihamo	HMNEH 13-14	Turmeric Rhizomes	11	11,06,400
Lipokmeren				
Lipokmeren				
Khrieketuozo Angami				
Supong Ao				
Mrs Chamu				
Ayeto Wotsa				
Imna Imchen				
Lipokmeren				
Vitioi Chisi				
Taiching				
I Temjen Longchar	HMNEH 13-14	Naga Chilli Naga Cucumber	1	1,20,000
Imti	MIDH 2014-15	Naga Mircha Seeds	1	4,27,500
Amono Dolie, Yinyin Self Help Group	MIDH 2014-15	Naga Mircha Seeds	1	4,95,000
Lhitsonyi Wetsah	MIDH 2017-18 (INTEREST ACCRUED)	Large Cardamom Seedlings	9	5,00,000
Mulia				
Motsuthung				
Hukato Shoye				



Name of Supplier	Year	Particulars	No of Local Suppliers	Amount
Musoche				
Weching				
Meren				
Denok				
W Merenba				
Amono Dolie	MIDH 2017-18	Naga Mircha Seeds	1	3,00,000
Neituolie Mere	MIDH 2017-18	Naga Mircha Seeds	1	2,00,000
Khrielelie Loucu	MIDH 2017-18	Naga Mircha Seeds	1	2,00,000
Seyiekhriezo Serjius Pienyu	MIDH 2017-18	Naga Mircha Seeds	1	10,00,000
Thinuoneio Sote	MIDH 2017-18	Naga Mircha Seeds	1	2,00,000
Nourhevinuo Khezhe	MIDH 2017-18	Naga Mircha Seeds	1	15,25,000
Ruokuovinuo	MIDH 2017-18	Naga Mircha Seeds	1	7,00,000
Zanthungo R Ezung	MIDH 2017-18	Naga Mircha Seeds	1	2,00,000
Eyilo Kikon	MIDH 2017-18	Naga Mircha Seeds	1	1,50,000
Mireusing Nsa	MIDH 2017-18	Naga Mircha Seeds	1	2,50,000
Onen				
Temjen	MIDH 2015-16	Ginger Rhizomes	4	8,40,000
Temjen Ao				
Thsithrise Sangtam				
Imna Imchen				
Imna Imchen	MIDH 2013-14	Turmeric Rhizome	1	2,59,200
M Shanjok				
Along	MIDH 2013-14	Black Pepper	4	3,76,800
V Pounai				
Tk Seyie				
Vizo				
Atula				
Vizo				
ZH Angami	MIDH 2013-14	Turmeric Rhizome	8	12,30,000
B Munglai				
S Kapfo				
Sao Angami				
Vizo				
Hentok				
Hentok	MIDH 2015-16	Ginger Rhizomes	1	1,20,000
Imna Imchen	HMNEH 13-14	Ginger Rhizomes	1	5,60,000
	MIDH 2018-19	Banana Cultivtion (Without Integration)	9	40,50,000
Aruna Humtsoe				
Holuto Aye				
Chumabeni Tungoe				
Kilentula Longkumer				
Anungla Jamir	MIDH 2018-19	Pineapple Cultivation (Without Integration)	8	42,75,000
T Longshithung & Abeni Humtsoe				
Limathung N Apon				
James Swu				
M Wati				
Renbomo				
Bendangwati Jamir	MIDH 2018-19	Citrus Cultivation (Without Integration)	3	48,00,000
I Temjen Longchar	MIDH 2018-19	Naga Mircha Cultivation	8	27,00,000
Medovilie Meru	MIDH 2018-19	Large Cardamom	19	21,50,000



Name of Supplier	Year	Particulars	No of Local Suppliers	Amount				
Yanpvuo Eruu								
Tsenchamo Humtsoe								
Nungshikaba Longkumer								
R Benrithung Patton								
Sumito Chisi								
T. Ajungla Aier								
Lhitsonyi Wetsah, Phek	MIDH 2019-20	Cardamom	12	43,00,000				
N. Yanpothung Ezung,								
Viketo Wotsa								
Lhitsonyi Wetsah, Phek								
Weprepe Mero								
Wepekha Wetsah								
Longso Yim								
Hampo Apon								
Libemo Kithan								
Mhabeni Odyuo								
Kitofo Chopi								
Kegwahu Kemp								
Kumzuk					MIDH 2019-20	Pineapple	12	51,30,000
Limawati Kichu								
T.C. Ao								
Imti Walling								
Bendangtemsu								
Neichutsolo Venuh								
Thejao Khro								
P Khevito Zhimo								
Lavito Sema								
Epibemo Lotha								
Rentsamo Humstore								
Rocky Ngullie								
Seyiekhriezo Pienyu	MIDH 2019-20	Vegetable	1	3,00,000				
<b>Total</b>			<b>546</b>	<b>14,72,45,889</b>				

Source: Departmental records

**Appendix 3.2.2**  
**Statement showing short distribution of planting materials/ seedlings**  
*(Reference: Paragraph 3.2.5.3.1 (iv))*

Sl. No.	Name of District	Year	Component	Name of Village	Name of Beneficiaries	Planting material issued as per Stock Register (Nos.)	Planting material received (Nos.)	Short Distributed (Nos.)	Rate/ Piece (₹)	Money Value as per Stock (₹)	Money value as planting material received (₹)	Money Value Short Distributed (₹)
1	Longleng	2018-19	Banana	Nyang	Ongche	2,000	400	1,600	15	30,000	6,000	24,000
2	Phek	2014-15	Banana	Kutsapo	Ato Vadeo	1,110	400	710	15	16,650	6,000	10,650
3	Phek	2014-15	Banana	Middle Khomi	Dusuta	1,110	800	310	15	16,650	12,000	4,650
4	Phek	2014-15	Banana	Ketsapo	Ravekho Vadeo	1,110	600	510	15	16,650	9,000	7,650
5	Phek	2014-15	Banana	Chesezu	Zasekhoyi Ringa & Group	1,110	400	710	15	16,650	6,000	10,650
6	Phek	2016-17	Banana	Leshemi	Chikha	1,800	600	1,200	15	27,000	9,000	18,000
7	Phek	2016-17	Banana	Mesulumi	Khronutso	1,800	600	1,200	15	27,000	9,000	18,000
8	Phek	2016-17	Banana	Choze Basa	Vephuo Phesao	1,800	800	1,000	15	27,000	12,000	15,000
9	Phek	2016-17	Banana	Phusachodu	Zashehu Curhah	2,700	200	2,500	15	40,500	3,000	37,500
10	Kohima	2014-15	Banana	Periche High School Colony	Akhie	1,550	400	1,150	15	23,250	6,000	17,250
11	Kohima	2014-15	Banana	Touphema	Keduo Zumu G/ L	1,550	350	1,200	15	23,250	5,250	18,000
12	Kohima	2014-15	Banana	Dihoma	Khrielevo-U	1,550	600	950	15	23,250	9,000	14,250
13	Kohima	2014-15	Banana	Kidima	Sunrise Co-Operation Society	1,550	1,000	550	15	23,250	15,000	8,250
14	Kohima	2014-15	Banana	Kigwema	Thekhe- O	1,550	1,000	550	15	23,250	15,000	8,250
15	Kohima	2015-16	Banana	Kidima	Azonuo Pusa	1,550	1,000	550	15	23,250	15,000	8,250
16	Kohima	2018-19	Banana	Gariphema	Keviso Pielie	1,800	600	1,200	15	27,000	9,000	18,000
17	Kohima	2015-16	Banana	Peducha	Konuo	1,550	400	1,150	15	23,250	6,000	17,250
18	Kohima	2017-18	Banana	Nerhe Model	Kuolie Chadi	450	400	50	15	6,750	6,000	750
19	Kohima	2017-18	Banana	Gariphema Basa	Medoh Keditsu	2,250	200	2,050	15	33,750	3,000	30,750
20	Kohima	2015-16	Banana	L. Khel Kohima	Neikhotuo Kelio	1,550	800	750	15	23,250	12,000	11,250
21	Kohima	2015-16	Banana	Kohima	Nilo & 10 Others	3,100	800	2,300	15	46,500	12,000	34,500
22	Kohima	2015-16	Banana	Mezoma	Thepfulhoulie	3,100	50	3,050	15	46,500	750	45,750
23	Kohima	2015-16	Banana	Chiechama	Velhoul	4,650	800	3,850	15	69,750	12,000	57,750
24	Kohima	2018-19	Banana	Kezoma	Visakholie Naki	1,800	300	1,500	15	27,000	4,500	22,500
25	Longleng	2017-18	Banana	Orangkong	D. Doishom	600	300	300	15	9,000	4,500	4,500
26	Longleng	2017-18	Banana	Yangching	Pangko	600	500	100	15	9,000	7,500	1,500
27	Longleng	2017-18	Banana	Tamlu	Phuhnem Phom	600	300	300	15	9,000	4,500	4,500
28	Mokokchung	2018-19	Banana	Kinunger	Aosangba	900	500	400	15	13,500	7,500	6,000

Sl. No.	Name of District	Year	Component	Name of Village	Name of Beneficiaries	Planting material issued as per Stock Register (Nos.)	Planting material received (Nos.)	Short Distributed (Nos.)	Rate/ Piece (₹)	Money Value as per Stock (₹)	Money value as planting material received (₹)	Money Value Short Distributed (₹)
29	Mokokchung	2014-15	Banana	Chuchuyimpang	C.Imli Jamir	1,550	500	1,050	15	23,250	7,500	15,750
30	Mokokchung	2017-18	Banana	Tsumokong	Iminuklu	1,800	600	1,200	15	27,000	9,000	18,000
31	Mokokchung	2017-18	Banana	Chuchuyimlang	Lanutemu	1,800	200	1,600	15	27,000	3,000	24,000
32	Mokokchung	2014-15	Banana	Longpha	Moatoshi/ Waluniba	1,550	500	1,050	15	23,250	7,500	15,750
33	Mokokchung	2014-15	Banana	Chuchuyimpang	Rongsenlemba	3,100	500	2,600	15	46,500	7,500	39,000
34	Mokokchung	2014-15	Banana	Khensa	Tsuktimeren	1,550	300	1,250	15	23,250	4,500	18,750
35	Mokokchung	2014-15	Banana	Akomen	Wabang	1,550	500	1,050	15	23,250	7,500	15,750
36	Mokokchung	2018-19	Banana	Kinunger	Watinungsang	900	500	400	15	13,500	7,500	6,000
37	Phek	2015-16	Banana	Kutsapo	Kewe Kromi	1,550	400	1,150	15	23,250	6,000	17,250
38	Phek	2018-19	Banana	Yoruba	Kuhukhru Lohe	1,800	800	1,000	15	27,000	12,000	15,000
39	Phek	2017-18	Banana	Pholami	Kulaveyi Khamo	900	500	400	15	13,500	7,500	6,000
40	Phek	2015-16	Banana	Phusachodu	Mutsikhoyi	1,550	600	950	15	23,250	9,000	14,250
41	Phek	2017-18	Banana	Kutsapo	Neizovi Vadeo	900	600	300	15	13,500	9,000	4,500
42	Phek	2017-18	Banana	Kikruma	Netsotalu Tunyi	900	500	400	15	13,500	7,500	6,000
43	Phek	2015-16	Banana	Phek Village	Nusheke Soho	1,550	200	1,350	15	23,250	3,000	20,250
44	Phek	2015-16	Banana	Sütü	T. Thüvüri	1,550	400	1,150	15	23,250	6,000	17,250
45	Phek	2017-18	Banana	Chesezu	Thepuyoyi Nienu	900	500	400	15	13,500	7,500	6,000
46	Phek	2015-16	Banana	Washolo	Tsomongthe	1,550	800	750	15	23,250	12,000	11,250
47	Phek	2018-19	Banana	Kikruma	Veduyo Yhobu	1,800	500	1,300	15	27,000	7,500	19,500
48	Phek	2017-18	Banana	Upper Khomi	Vevocu Vezuh	900	600	300	15	13,500	9,000	4,500
49	Phek	2018-19	Banana	Tehephu	Zavezo Lohe	1,800	400	1,400	15	27,000	6,000	21,000
50	Tseminyu	2015-16	Banana	Tesophenyu	Asapfu Magh	1,700	600	1,100	15	25,500	9,000	16,500
51	Tseminyu	2015-16	Banana	Phewhenyu	Inato Kent	1,700	600	1,100	15	25,500	9,000	16,500
52	Tseminyu	2018-19	Banana	Phenwhenyu	Josep Tep	900	150	750	15	13,500	2,250	11,250
53	Tseminyu	2016-17	Banana	Tseminyu	Kewasin	1,800	600	1,200	15	27,000	9,000	18,000
54	Tseminyu	2016-17	Banana	K. Station	Khushali Kath	1,800	600	1,200	15	27,000	9,000	18,000
55	Tseminyu	2015-16	Banana	Nsunyu	Mechailo Tep	1,700	600	1,100	15	25,500	9,000	16,500
56	Tseminyu	2018-19	Banana	T. Zisunyu	Peter Kent	900	150	750	15	13,500	2,250	11,250
57	Tseminyu	2018-19	Banana	Tesophenyu	Piekie Kath	900	600	300	15	13,500	9,000	4,500
58	Tseminyu	2015-16	Banana	Sedenyu	Runoha Khing	1,700	600	1,100	15	25,500	9,000	16,500
59	Tseminyu	2017-18	Banana	Tesophenyu	Thonlo Seb	3,600	400	3,200	15	54,000	6,000	48,000
60	Kohima	2016-17	Banana	Gariphema	Ketsitso Lohe	540	350	190	15	8,100	5,250	2,850
61	Kohima	2016-17	Banana	Pheza	Kikruneizo	540	150	390	15	8,100	2,250	5,850
62	Kohima	2016-17	Banana	Zhadima	Ruuzelie Khoubve	540	100	440	15	8,100	1,500	6,600
63	Kohima	2016-17	Banana	Mima	Visedelie Shunyu	540	350	190	15	8,100	5,250	2,850

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64	Mokokchung	2015-16	Banana	Yaongyimti	Akhum	3,100	300	2,800	15	46,500	4,500	42,000
65	Mokokchung	2016-17	Banana	Mongsenyimti	Alemnungsang	1,350	800	550	15	20,250	12,000	8,250
66	Mokokchung	2016-17	Banana	Kelingmen	Imliwabang	1,350	500	850	15	20,250	7,500	12,750
67	Mokokchung	2016-17	Banana	Mokokchung	R. Aotemsu	1,350	400	950	15	20,250	6,000	14,250
68	Mokokchung	2015-16	Banana	Nukshiyim	Semer dangba	1,550	400	1,150	15	23,250	6,000	17,250
69	Mokokchung	2016-17	Banana	Mokokchung	Sunjemyapang	1,350	200	1,150	15	20,250	3,000	17,250
70	Mokokchung	2015-16	Banana	Yisemyong	Supongtemjen	1,550	150	1,400	15	23,250	2,250	21,000
71	Mokokchung	2015-16	Banana	Nukshiyim	Tsuknungmenla	3,100	400	2,700	15	46,500	6,000	40,500
72	Longleng	2016-17	Banana	Sakshi	C. Yungmei Phom	400	200	200	15	6,000	3,000	3,000
73	Longleng	2016-17	Banana	Longleng	L. Chuba Phom	400	150	250	15	6,000	2,250	3,750
74	Longleng	2016-17	Banana	Longleng	Nyeiba Phom	400	150	250	15	6,000	2,250	3,750
75	Mokokchung	2014-15	Banana	Chuchuyimlang	Latungyanger	500	200	300	15	7,500	3,000	4,500
76	Kohima	2019-20	Citrus	Rusoma	Delhoulie Terhase	1,200	1,000	200	40	48,000	40,000	8,000
77	Kohima	2019-20	Citrus	Kohima	Keneirutuou Sekhose	1,800	800	1,000	40	72,000	32,000	40,000
78	Kohima	2019-20	Citrus	Tuophema	Kevikhe	1,800	400	1,400	40	72,000	16,000	56,000
79	Kohima	2018-19	Citrus	Chiechama	Lazolie Rio	600	300	300	40	24,000	12,000	12,000
80	Kohima	2019-20	Citrus	Rusoma	Mezhuzelie Zuyie	1,200	1,000	200	40	48,000	40,000	8,000
81	Kohima	2019-20	Citrus	Rusoma	Ngusanyu	1,800	1,000	800	40	72,000	40,000	32,000
82	Kohima	2017-18	Citrus	Phezha	Rokuovikho Tsurho	600	350	250	40	24,000	14,000	10,000
83	Kohima	2014-15	Citrus	Kigwema	Thasetuo	325	100	225	40	13,000	4,000	9,000
84	Kohima	2019-20	Citrus	Dihoma	Thekiengole Yano	1,800	1,700	100	40	72,000	68,000	4,000
85	Kohima	2017-18	Citrus	Meriema	Viyatuo U Ciesotsu	600	300	300	40	24,000	12,000	12,000
86	Longleng	2019-20	Citrus	Yongshei	A Chingau Phom	1,083	100	983	40	43,320	4,000	39,320
87	Longleng	2019-20	Citrus	Yaongyimchen	B Yongchet	1,250	200	1,050	40	50,000	8,000	42,000
88	Longleng	2018-19	Citrus	Oushok	Hongnau Phom	300	250	50	40	12,000	10,000	2,000
89	Longleng	2019-20	Citrus	Yachem	L Nungichiva Phom	1,250	150	1,100	40	50,000	6,000	44,000
90	Longleng	2019-20	Citrus	Yangching	L Yangngai Phom	1,000	100	900	40	40,000	4,000	36,000
91	Longleng	2019-20	Citrus	Pongching	Lakshom Phom	1,364	300	1,064	40	54,560	12,000	42,560
92	Longleng	2014-15	Citrus	Orangkong	Langpong, Mosa	600	500	100	40	24,000	20,000	4,000
93	Longleng	2019-20	Citrus	Pongching	N Ngubsum Phom	1,286	150	1,136	40	51,440	6,000	45,440
94	Longleng	2014-15	Citrus	B/ Namsang	Ngannyei, Akong,	600	500	100	40	24,000	20,000	4,000
95	Longleng	2018-19	Citrus	Buranamsang	Nyapong Phom	350	300	50	40	14,000	12,000	2,000
96	Longleng	2019-20	Citrus	Yongnyah	Ongei Phom	1,286	100	1,186	40	51,440	4,000	47,440
97	Longleng	2019-20	Citrus	Yongshei	P Manjoi Phom	1,083	150	933	40	43,320	6,000	37,320
98	Longleng	2019-20	Citrus	Pongo	Phumla Phom	1,084	150	934	40	43,360	6,000	37,360

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99	Longleng	2019-20	Citrus	Orangkong	S Chingau	1,250	100	1,150	40	50,000	4,000	46,000
100	Longleng	2016-17	Citrus	Yongshei	T. Yingi Phom	350	300	50	40	14,000	12,000	2,000
101	Longleng	2019-20	Citrus	Yangching	Yangnyu Phom	1,250	500	750	40	50,000	20,000	30,000
102	Longleng	2019-20	Citrus	Dungkhao	Yoyankaplong Phom	1,286	350	936	40	51,440	14,000	37,440
103	Mokokchung	2018-19	Citrus	Kupza	Imliwapang	1,000	200	800	40	40,000	8,000	32,000
104	Mokokchung	2019-20	Citrus	Kupza	Imliyangba	600	200	400	40	24,000	8,000	16,000
105	Mokokchung	2019-20	Citrus	Changtongya	L. Tongdang Ao	600	40	560	40	24,000	1,600	22,400
106	Mokokchung	2018-19	Citrus	Kupza	Lanusojang	1,000	160	840	40	40,000	6,400	33,600
107	Mokokchung	2019-20	Citrus	Kupza	Limatoshi	600	200	400	40	24,000	8,000	16,000
108	Mokokchung	2019-20	Citrus	Kupza	Rechasangba	600	100	500	40	24,000	4,000	20,000
109	Mokokchung	2019-20	Citrus	Kupza	Sashimayang	600	100	500	40	24,000	4,000	20,000
110	Mokokchung	2019-20	Citrus	Changtongya	Sentimoa	1,200	0	1,200	40	48,000	0	48,000
111	Mokokchung	2018-19	Citrus	Kinunger	Sentimongla	1,000	300	700	40	40,000	12,000	28,000
112	Mokokchung	2019-20	Citrus	Kupza	Shilukaba	600	100	500	40	24,000	4,000	20,000
113	Mokokchung	2018-19	Citrus	Chungtia	Supongchuba	1,000	300	700	40	40,000	12,000	28,000
114	Mokokchung	2019-20	Citrus	Longjang	Taliakum	600	200	400	40	24,000	8,000	16,000
115	Mokokchung	2018-19	Citrus	Unger	Talichuba	500	200	300	40	20,000	8,000	12,000
116	Mokokchung	2019-20	Citrus	Chungtia	Temsuwati	600	100	500	40	24,000	4,000	20,000
117	Mokokchung	2019-20	Citrus	Kupza	Tiameren	600	80	520	40	24,000	3,200	20,800
118	Mokokchung	2018-19	Citrus	Kinunger	Tongpangkokba	1,000	300	700	40	40,000	12,000	28,000
119	Mokokchung	2018-19	Citrus	Longjang	Watimongla	500	250	250	40	20,000	10,000	10,000
120	Mokokchung	2018-19	Citrus	Chungtia	Yimsenmongla	1,000	300	700	40	40,000	12,000	28,000
121	Phek	2019-20	Citrus	Yoruba	Besulhu Lohe	690	250	440	40	27,600	10,000	17,600.
122	Phek	2019-20	Citrus	Losami	Kewelhipe	690	100	590	40	27,600	4,000	23,600
123	Phek	2019-20	Citrus	K. Khuno	Khuvapa	690	100	590	40	27,600	4,000	23,600
124	Phek	2017-18	Citrus	Chozuba	Kudukho Nyekha	1,200	600	600	40	48,000	24,000	24,000
125	Phek	2019-20	Citrus	Chozuba	Kukhruzolu	690	100	590	40	27,600	4,000	23,600
126	Phek	2017-18	Citrus	Kikrumba	Kuveluzo	300	140	160	40	12,000	5,600	6,400
127	Phek	2019-20	Citrus	Kutsapo	Kuzholhuyi Vadeo	690	50	640	40	27,600	2,000	25,600
128	Phek	2014-15	Citrus	Meluri	Luoshiivi Refu (SHG)	650	600	50	40	26,000	24,000	2,000
129	Phek	2017-18	Citrus	Phek Town	Nuphizo Venuh	600	120	480	40	24,000	4,800	19,200
130	Phek	2017-18	Citrus	K. Khuno	Pokuyi Vero	600	400	200	40	24,000	16,000	8,000
131	Phek	2019-20	Citrus	Tehephu	Sakhopa	690	200	490	40	27,600	8,000	19,600
132	Phek	2017-18	Citrus	Phek	Shepahu Venuh	600	120	480	40	24,000	4,800	19,200
133	Phek	2014-15	Citrus	N/ Thewati	Shikalo	650	600	50	40	26,000	24,000	2,000

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134	Phek	2019-20	Citrus	Kotisu	Thujosheyi Venuh	690	300	390	40	27,600	12,000	15,600
135	Phek	2014-15	Citrus	Losami	Vekho Nienu	1,300	100	1200	40	52,000	4,000	48,000
136	Phek	2014-15	Citrus	Surhoba	Vekhochi	650	600	50	40	26,000	24,000	2,000
137	Phek	2018-19	Citrus	Mutsale	Vengoi Nienu	600	275	325	40	24,000	11,000	13,000
138	Phek	2014-15	Citrus	Phek Vill.	Veo Chuzho	650	120	530	40	26,000	4,800	21,200
139	Phek	2014-15	Citrus	M/ Kohmi	Vephisa	650	400	250	40	26,000	16,000	10,000
140	Phek	2014-15	Citrus	Phek Vill.	Vesheyi	650	120	530	40	26,000	4,800	21,200
141	Phek	2017-18	Citrus	Khuza	Vesonu Vero	600	300	300	40	24,000	12,000	12,000
142	Phek	2014-15	Citrus	Lanyi	Vesuta & Group	650	200	450	40	26,000	8,000	18,000
143	Phek	2019-20	Citrus	Chepoketa	Vonolu Akami	690	400	290	40	27,600	16,000	11,600
144	Phek	2019-20	Citrus	Sutsu	Yempantsu Thuvuri	690	120	570	40	27,600	4,800	22,800
145	Tseminyu	2019-20	Citrus	Kandinyu	Chowakha Apon	1,200	400	800	40	48,000	16,000	32,000
146	Tseminyu	2018-19	Citrus	Kandinu	Benchumo Kath	900	300	600	40	36,000	12,000	24,000
147	Tseminyu	2018-19	Citrus	Kandinu	Senlo Kath Rengma	900	300	600	40	36,000	12,000	24,000
148	Tseminyu	2016-17	Citrus	Tseminyu	Asinlo Kent	600	500	100	40	24,000	20,000	4,000
149	Tseminyu	2016-17	Citrus	Tsonsa	Japhet	600	300	300	40	24,000	12,000	12,000
150	Tseminyu	2016-17	Citrus	Tseminyu	Yhunthonlo Kent	600	400	200	40	24,000	16,000	8,000
151	Mokokchung	2015-16	Citrus	Longmisa	Aotemsu	325	300	25	40	13,000	12,000	1,000
152	Mokokchung	2015-16	Citrus	Longmisa	Lipoktongzuk	325	300	25	40	13,000	12,000	1,000
153	Mokokchung	2015-16	Citrus	Longmisa	Toshinungsang	325	300	25	40	13,000	12,000	1,000
154	Kohima	2016-17	Citrus	Rusoma	Mezhulhoubeinuo Nihu	300	200	100	40	12,000	8,000	4,000
155	Mokokchung	2016-17	Citrus	Yisemyong	Akangkokba	265	210	55	40	10,600	8,400	2,200
156	Mokokchung	2016-17	Citrus	Mokokchung	Chubasunep	350	300	50	40	14,000	12,000	2,000
157	Mokokchung	2016-17	Citrus	Longjang	Imnatemsu	575	100	475	40	23,000	4,000	19,000
158	Mokokchung	2016-17	Citrus	Mokokchung	Taliyangba	265	50	215	40	10,600	2,000	8,600
159	Kohima	2015-16	Citrus	Chiechama	Kevisetuo Chadi	650	150	500	40	26,000	6,000	20,000
160	Kohima	2015-16	Citrus	T. Khel Kohima	Khrieseo	650	400	250	40	26,000	16,000	10,000
161	Mokokchung	2018-19	Dragon Fruit	Akhoya	Impangonen	1,666	1,000	666	60	99,960	60,000	39,960
162	Mokokchung	2018-19	Dragon Fruit	Medemyim	Imtitoshi	1,666	1,500	166	60	99,960	90,000	9,960
163	Mokokchung	2017-18	Dragon Fruit	Chuchuyimpang	Lipokwati Jamir	1,666	300	1,366	60	99,960	18,000	81,960
164	Mokokchung	2018-19	Dragon Fruit	Longkong	Rongsensosang	1,666	1,000	666	60	99,960	60,000	39,960
165	Kohima	2017-18	Ginger	Kohima	Vikuosanuo	405	50	355	50	20,250	2,500	17,750
166	Kohima	2017-18	Ginger	Nachama	Vilasieu	405	80	325	50	20,250	4,000	16,250
167	Kohima	2017-18	Ginger	Dihoma	Vilezo Zhale	405	80	325	50	20,250	4,000	16,250
168	Kohima	2017-18	Ginger	Phesama	Vimhozolie	405	50	355	50	20,250	2,500	17,750



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169	Mokokchung	2017-18	Ginger	Mokokchung	Imotemsu Ao	500	120	380	50	25,000	6,000	19,000
170	Phek	2015-16	Ginger	Pfutsero Town	Boost Society	100	50	50	50	5,000	2,500	2,500
171	Phek	2017-18	Ginger	Kutisu	Thujosheyi Venuh	270	75	195	50	13,500	3,750	9,750
172	Phek	2016-17	Ginger	Runguzu Nawe	Velato Nienu	270	50	220	50	13,500	2,500	11,000
173	Phek	2016-17	Ginger	Chesezu	Vepoyi Ringa	270	50	220	50	13,500	2,500	11,000
174	Phek	2016-17	Ginger	Weziho	Yalula	270	50	220	50	13,500	2,500	11,000
175	Phek	2017-18	Ginger	Kizari	Zasheto Chizo	270	50	220	50	13,500	2,500	11,000
176	Tseminyu	2016-17	Ginger	Kashanyu	Hilole Khing	270	250	20	50	13,500	12,500	1,000
177	Tseminyu	2017-18	Ginger	Phenwhenyu	Joseph Tep	270	250	20	50	13,500	12,500	1,000
178	Tseminyu	2016-17	Ginger	Kashanyu	Yhunsenlo Khing	405	250	155	50	20,250	12,500	7,750
179	Kohima	2016-17	Ginger	Nachama	Vilasieu	135	90	45	50	6,750	4,500	2,250
180	Kohima	2014-15	Kiwi	Kigwema	Neiphreto	750	350	400	80	60,000	28,000	32,000
181	Kohima	2014-15	Kiwi	Viswema	Pduho Vitsu	750	200	550	80	60,000	16,000	44,000
182	Kohima	2014-15	Kiwi	Kigwema	Rokosalie	750	600	150	80	60,000	48,000	12,000
183	Kohima	2016-17	Kiwi	Cheichama	Velhoul Ruppri	3,125	1,800	1,325	80	2,50,000	1,44,000	1,06,000
184	Kohima	2018-19	Kiwi	Khonoma	Vikongu Khate	1,200	500	700	80	96,000	40,000	56,000
185	Phek	2016-17	Kiwi	Chozuba	Pukhoyi Rhakho	563	300	263	80	45,040	24,000	21,040
186	Kohima	2014-15	Kiwi	Kigwema	Vinonyu	360	260	100	80	28,800	20,800	8,000
187	Phek	2018-19	Kiwi	Zapami	Nguchulo Wetsah	383	150	233	80	30,640	12,000	18,640
188	Phek	2018-19	Kiwi	Chozuba	Vecizo Shijoh	383	380	3	80	30,640	30,400	240
189	Phek	2018-19	Kiwi	Tsupfume	Visu Leah	383	150	233	80	30,640	12,000	18,640
190	Phek	2018-19	Kiwi	Zapami	Zewekha Wetsah	383	150	233	80	30,640	12,000	18,640
191	Kohima	2014-15	Cardamom	Kigwema	Neibu	6,400	1,000	5,400	5	32,000	5,000	27,000
192	Kohima	2014-15	Cardamom	Mima	Teisovise Lese	6,400	1,500	4,900	5	32,000	7,500	24,500
193	Phek	2019-20	Cardamom	Runguzu Nasa	Besuyi Keyho	4,300	110	4,190	5	21,500	550	20,950
194	Phek	2014-15	Cardamom	Upper Kho	Cekrosu Nienu	4,800	1,000	3,800	5	24,000	5,000	19,000
195	Phek	2014-15	Cardamom	Pfutsero	Chuwe Wetsah	4,800	1,000	3,800	5	24,000	5,000	19,000
196	Phek	2019-20	Cardamom	Thevopisu	Keviselie	4,300	300	4,000	5	21,500	1,500	20,000
197	Phek	2014-15	Cardamom	Zapami	Kewetso	7,200	4,000	3,200	5	36,000	20,000	16,000
198	Phek	2014-15	Cardamom	Zapami	Lonyii	4,800	500	4,300	5	24,000	2,500	21,500
199	Phek	2019-20	Cardamom	Runguzu Nawe	Muzitolu	4,300	1,000	3,300	5	21,500	5,000	16,500
200	Phek	2019-20	Cardamom	Zhavame	Sanyi Shupao	4,300	300	4,000	5	21,500	1,500	20,000
201	Phek	2019-20	Cardamom	Kotisu	Somota Venuh	4,300	300	4,000	5	21,500	1,500	20,000
202	Phek	2019-20	Cardamom	Phek Town	Thuputhiyi Venuh	4,300	3,000	1,300	5	21,500	15,000	6,500
203	Phek	2019-20	Cardamom	Sohomi	Tusovelu	4,300	400	3,900	5	21,500	2,000	19,500

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204	Phek	2019-20	Cardamom	Phusachodu	Vekhayi Lupo-O	4,300	300	4,000	5	21,500	1,500	20,000
205	Phek	2019-20	Cardamom	Middle Khomi	Vekuzo Lohe	4,300	1,500	2,800	5	21,500	7,500	14,000
206	Phek	2019-20	Cardamom	Kotisu	Vezokho	4,300	3,000	1,300	5	21,500	15,000	6,500
207	Phek	2019-20	Cardamom	Enhulumi	Wekozou Kapfo	4,300	360	3,940	5	21,500	1,800	19,700
208	Phek	2014-15	Cardamom	Leshemi	Wezo	4,800	800	4,000	5	24,000	4,000	20,000
209	Phek	2019-20	Cardamom	Middle Khomi	Zalezo Vero	4,300	100	4,200	5	21,500	500	21,000
210	Phek	2019-20	Cardamom	Runguzu Nawe	Zaselhu	4,300	100	4,200	5	21,500	500	21,000
211	Phek	2019-20	Cardamom	Phek	Zhoshepa Keyho	4,300	200	4,100	5	21,500	1,000	20,500
212	Tseminyu	2015-16	Cardamom	Phewhenyu	Joshua Cheng	4,000	2,500	1,500	5	20,000	12,500	7,500
213	Tseminyu	2016-17	Cardamom	Zisunyu	Kegwaseng Kent	6,450	1,000	5,450	5	32,250	5,000	27,250
214	Tseminyu	2016-17	Cardamom	Tseminyu	Peter Tep	4,300	800	3,500	5	21,500	4,000	17,500
215	Phek	2016-17	Cardamom	Washelo	Sievitho Trakha	4,300	1,000	3,300	5	21,500	5,000	16,500
216	Phek	2016-17	Cardamom	Chozuba	Veswuku Nienu	8,600	1,000	7,600	5	43,000	5,000	38,000
217	Phek	2016-17	Cardamom	Akhegwo	Z. Junte Chugho	4,300	1,200	3,100	5	21,500	6,000	15,500
218	Phek	2016-17	Cardamom	Khulazu Basa	Zuvehu Rhakho	4,300	800	3,500	5	21,500	4,000	17,500
219	Mokokchung	2016-17	Cardamom	Akhoya	Aien Imsong	2,150	1,500	650	5	10,750	7,500	3,250
220	Mokokchung	2015-16	Cardamom	Chungtia	Imsu Kichu	3,000	700	2,300	5	15,000	3,500	11,500
221	Mokokchung	2016-17	Cardamom	Longsa	Japankokba	2,150	2,000	150	5	10,750	10,000	750
222	Mokokchung	2016-17	Cardamom	Khanimu	Lanuwati	6,450	1,000	5,450	5	32,250	5,000	27,250
223	Mokokchung	2016-17	Cardamom	Dibuia	Nungsangmeren	2,150	2,000	150	5	10,750	10,000	750
224	Phek	2015-16	Cardamom	Pfutsero Town	Gyasula	4,000	1,000	3,000	5	20,000	5,000	15,000
225	Phek	2015-16	Cardamom	Phek Town	Joseph	4,000	1,000	3,000	5	20,000	5,000	15,000
226	Phek	2015-16	Cardamom	Pfutsero	Neitsolo	4,000	1,000	3,000	5	20,000	5,000	15,000
227	Phek	2015-16	Cardamom	Upper Khomi	Thupuruda	4,000	1,200	2,800	5	20,000	6,000	14,000
228	Phek	2015-16	Cardamom	Pfutsero Town	Wepezu	4,000	1,000	3,000	5	20,000	5,000	15,000
229	Kohima	2015-16	Cardamom	Touphema	Dziesengulie Seyie	4,666	1,000	3,666	5	23,330	5,000	18,330
230	Kohima	2015-16	Cardamom	Kigwema	Nosevol Kin, Medongule	2,333	1,000	1,333	5	11,665	5,000	6,665
231	Mokokchung	2014-15	Litchi	Tuli	Imna Imchen	500	200	300	50	25,000	10,000	15,000
232	Mokokchung	2015-16	Litchi	Aosenden	Imnazulu	520	200	320	50	26,000	10,000	16,000
233	Mokokchung	2015-16	Litchi	Dibuia	Sunep	520	250	270	50	26,000	12,500	13,500
234	Mokokchung	2014-15	Mango	Merakiong, Longnak	Imchatiba	500	350	150	50	25,000	17,500	7,500
235	Mokokchung	2015-16	Mango	Lemchalu	Limachuba	520	300	220	50	26,000	15,000	11,000
236	Mokokchung	2014-15	Mango	Moalenden	Supongtemjen	500	300	200	50	25,000	15,000	10,000
237	Mokokchung	2014-15	Orange	Akhoya	Alimayang	998	200	798	40	39,920	8,000	31,920

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238	Mokokchung	2014-15	Orange	Yisemyong	Maputemjen	499	150	349	40	19,960	6,000	13,960
239	Mokokchung	2014-15	Orange	Khensa	Tsuktimeren	499	300	199	40	19,960	12,000	7,960
240	Kohima	2014-15	Papaya	Kohima	Atsuba	2,500	600	1,900	16	40,000	9,600	30,400
241	Kohima	2014-15	Papaya	Kohima	Mathew Solo	2,500	600	1,900	16	40,000	9,600	30,400
242	Kohima	2014-15	Papaya	Kohima	Virheituonuo	2,500	600	1,900	16	40,000	9,600	30,400
243	Kohima	2014-15	Papaya	Viphoma	Vivibalie	2,500	400	2,100	16	40,000	6,400	33,600
244	Mokokchung	2017-18	Passion Fruit	Chungtia	Acheer Kichu	4,000	800	3,200	10	40,000	8,000	32,000
245	Mokokchung	2017-18	Passion Fruit	Mongsenyimti	Akangwati	2,000	1,000	1,000	10	20,000	10,000	10,000
246	Mokokchung	2017-18	Passion Fruit	Khensa	Alemangshi	2,000	1,000	1,000	10	20,000	10,000	10,000
247	Mokokchung	2017-18	Passion Fruit	Kumlong Ward	Anettongba	2,000	1,000	1,000	10	20,000	10,000	10,000
248	Mokokchung	2017-18	Passion Fruit	Longkhum	Anokwaba	2,000	400	1,600	10	20,000	4,000	16,000
249	Mokokchung	2017-18	Passion Fruit	Chuchuyimlang	Aosadang	2,000	400	1,600	10	20,000	4,000	16,000
250	Mokokchung	2017-18	Passion Fruit	Chungliyimsen	Arenlong Jamir	2,000	1,000	1,000	10	20,000	10,000	10,000
251	Mokokchung	2017-18	Passion Fruit	Longkhum	Arishilu	2,000	1,000	1,000	10	20,000	10,000	10,000
252	Mokokchung	2017-18	Passion Fruit	Dibuia	Atenjempa	2,000	1,000	1,000	10	20,000	10,000	10,000
253	Mokokchung	2017-18	Passion Fruit	Mangmetong	Atsungliba	2,000	600	1,400	10	20,000	6,000	14,000
254	Mokokchung	2017-18	Passion Fruit	Longsa	Bendangkokba	2,000	1,000	1,000	10	20,000	10,000	10,000
255	Mokokchung	2017-18	Passion Fruit	Chuchuyimlang	Bendangsungit	2,000	800	1,200	10	20,000	8,000	12,000
256	Mokokchung	2017-18	Passion Fruit	Khensa	C. Rema Ao	2,000	1,000	1,000	10	20,000	10,000	10,000
257	Mokokchung	2017-18	Passion Fruit	Chakpa	I.Imlong Chang	2,000	400	1,600	10	20,000	4,000	16,000
258	Mokokchung	2017-18	Passion Fruit	Chakpa	Imkonglemba	2,000	400	1,600	10	20,000	4,000	16,000
259	Mokokchung	2017-18	Passion Fruit	Longkong	Imlimeren	2,000	1,000	1,000	10	20,000	10,000	10,000
260	Mokokchung	2017-18	Passion Fruit	Chakpa	Imlitongzuk	2,000	400	1,600	10	20,000	4,000	16,000
261	Mokokchung	2017-18	Passion Fruit	Chuchuyimlang	Imnawati	2,000	400	1,600	10	20,000	4,000	16,000
262	Mokokchung	2017-18	Passion Fruit	Mokokchung	Imotemsu Ao	2,000	500	1,500	10	20,000	5,000	15,000
263	Mokokchung	2017-18	Passion Fruit	Yaongyimsen	Impangmeren	2,000	400	1,600	10	20,000	4,000	16,000
264	Mokokchung	2017-18	Passion Fruit	Chuchuyimlang	Imsumar	2,000	800	1,200	10	20,000	8,000	12,000
265	Mokokchung	2017-18	Passion Fruit	Mongsenyimti	Imtichizung	2,000	1,000	1,000	10	20,000	10,000	10,000
266	Mokokchung	2017-18	Passion Fruit	Kumlong Ward	Imtimeren Ao	2,000	300	1,700	10	20,000	3,000	17,000
267	Mokokchung	2017-18	Passion Fruit	Dibuia	Imtinungla	2,000	1,000	1,000	10	20,000	10,000	10,000
268	Mokokchung	2017-18	Passion Fruit	Settsu	Imtishen	2,000	1,200	800	10	20,000	12,000	8,000
269	Mokokchung	2017-18	Passion Fruit	Akhoya	Jongpongyanger	4,000	2,000	2,000	10	40,000	20,000	20,000
270	Mokokchung	2017-18	Passion Fruit	Yimchalu	L.Temsu	2,000	400	1,600	10	20,000	4,000	16,000
271	Mokokchung	2017-18	Passion Fruit	Kupza	Lanumeren	2,000	150	1,850	10	20,000	1,500	18,500
272	Mokokchung	2017-18	Passion Fruit	Longsa	Likoktemjen	2,000	1,000	1,000	10	20,000	10,000	10,000

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273	Mokokchung	2017-18	Passion Fruit	Chungliyimsen	Limatemjen	2,000	1,000	1,000	10	20,000	10,000	10,000
274	Mokokchung	2017-18	Passion Fruit	Khensa	Marlemba	2,000	100	1,900	10	20,000	1,000	19,000
275	Mokokchung	2017-18	Passion Fruit	Aliba	Moalemba	2,000	400	1,600	10	20,000	4,000	16,000
276	Mokokchung	2017-18	Passion Fruit	Kumlong Ward	Moatoshi	2,000	400	1,600	10	20,000	4,000	16,000
277	Mokokchung	2017-18	Passion Fruit	Chakpa	Molulemba	2,000	1,000	1,000	10	20,000	10,000	10,000
278	Mokokchung	2017-18	Passion Fruit	Khensa	Nangshimetong	2,000	1,000	1,000	10	20,000	10,000	10,000
279	Mokokchung	2017-18	Passion Fruit	Chuchuyimpang	Nungshiwapang	2,000	300	1,700	10	20,000	3,000	17,000
280	Mokokchung	2017-18	Passion Fruit	Chakpa	Obangienba	2,000	400	1,600	10	20,000	4,000	16,000
281	Mokokchung	2017-18	Passion Fruit	Yaongyimsen	Odikumzuk	2,000	400	1,600	10	20,000	4,000	16,000
282	Mokokchung	2017-18	Passion Fruit	Longkong	Onenzungba	2,000	1,000	1,000	10	20,000	10,000	10,000
283	Mokokchung	2017-18	Passion Fruit	Chuchuyimlang	Putusanen	4,000	2,000	2,000	10	40,000	20,000	20,000
284	Mokokchung	2017-18	Passion Fruit	Longjang	Rendimar	2,000	400	1,600	10	20,000	4,000	16,000
285	Mokokchung	2017-18	Passion Fruit	Longjang	Rev. L. Tarep Ao	2,000	400	1,600	10	20,000	4,000	16,000
286	Mokokchung	2017-18	Passion Fruit	Mongchen	Rongsenkaba	2,000	1,000	1,000	10	20,000	10,000	10,000
287	Mokokchung	2017-18	Passion Fruit	Chakpa	Rongsennungsang	2,000	400	1,600	10	20,000	4,000	16,000
288	Mokokchung	2017-18	Passion Fruit	Mongchen	Sakurepba	2,000	1,000	1,000	10	20,000	10,000	10,000
289	Mokokchung	2017-18	Passion Fruit	Kinunger	Sashikokba	19,000	500	18,500	10	1,90,000	5,000	1,85,000
290	Mokokchung	2017-18	Passion Fruit	Chakpa	Sayunoklen	2,000	400	1,600	10	20,000	4,000	16,000
291	Mokokchung	2017-18	Passion Fruit	Yaongyimsen	Semer dangba	4,000	400	3,600	10	40,000	4,000	36,000
292	Mokokchung	2017-18	Passion Fruit	Khensa	Sentitoshi	2,000	1,000	1,000	10	20,000	10,000	10,000
293	Mokokchung	2017-18	Passion Fruit	Khensa	Supongnungsang	2,000	1,000	1,000	10	20,000	10,000	10,000
294	Mokokchung	2017-18	Passion Fruit	Chakpa	Supongsashi	2,000	400	1,600	10	20,000	4,000	16,000
295	Mokokchung	2017-18	Passion Fruit	Yimchalu	T.Imlitoshi Walling	2,000	450	1,550	10	20,000	4,500	15,500
296	Mokokchung	2017-18	Passion Fruit	Longkhum	Takamanen	2,000	500	1,500	10	20,000	5,000	15,000
297	Mokokchung	2017-18	Passion Fruit	Mekuli	Talisunep	2,000	1,500	500	10	20,000	15,000	5,000
298	Mokokchung	2017-18	Passion Fruit	Mongsenyimti	Talitemsu	2,000	1,000	1,000	10	20,000	10,000	10,000
299	Mokokchung	2017-18	Passion Fruit	Kinunger	Tatongtsuba	4,000	400	3,600	10	40,000	4,000	36,000
300	Mokokchung	2017-18	Passion Fruit	Yaongyimsen	Temsujungla	2,000	400	1,600	10	20,000	4,000	16,000
301	Mokokchung	2017-18	Passion Fruit	Kumlong Ward	Temsumongba	2,000	800	1,200	10	20,000	8,000	12,000
302	Mokokchung	2017-18	Passion Fruit	Longsa	Temsunungsang	2,000	1,000	1,000	10	20,000	10,000	10,000
303	Mokokchung	2017-18	Passion Fruit	Longmisa	Temsupongla	2,000	800	1,200	10	20,000	8,000	12,000
304	Mokokchung	2017-18	Passion Fruit	Mekuli	Temsusangla	2,000	1,500	500	10	20,000	15,000	5,000
305	Mokokchung	2017-18	Passion Fruit	Khensa	Temsuyanger	2,000	1,000	1,000	10	20,000	10,000	10,000
306	Mokokchung	2017-18	Passion Fruit	Chungtia	Tiakaba	4,000	400	3,600	10	40,000	4,000	36,000
307	Mokokchung	2017-18	Passion Fruit	Mokokchung	Tiamongba	2,000	1,000	1,000	10	20,000	10,000	10,000

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308	Mokokchung	2017-18	Passion Fruit	Chakpa	Tiatemsu	2,000	400	1,600	10	20,000	4,000	16,000
309	Mokokchung	2017-18	Passion Fruit	Yaongyimsen	Tongpangkokla	4,000	400	3,600	10	40,000	4,000	36,000
310	Mokokchung	2017-18	Passion Fruit	Chuchuyimlang	Tsukjemtangit	2,000	800	1,200	10	20,000	8,000	12,000
311	Mokokchung	2017-18	Passion Fruit	Chuchuyimlang	Tsuknungrenla	4,000	2,000	2,000	10	40,000	20,000	20,000
312	Mokokchung	2017-18	Passion Fruit	Dibuia	W. Samuel	2,000	800	1,200	10	20,000	8,000	12,000
313	Mokokchung	2017-18	Passion Fruit	Khensa	Wapangtemjen	2,000	1,000	1,000	10	20,000	10,000	10,000
314	Mokokchung	2017-18	Passion Fruit	Akhoya	Zulutemba	2,000	1,000	1,000	10	20,000	10,000	10,000
315	Phek	2014-15	Passion Fruit	Pfutseromi	W.K. Ritse	1,950	600	1,350	10	19,500	6,000	13,500
316	Tseminyu	2017-18	Passion Fruit	Tesophenyu	Hesenle Magh	4,200	1,000	3,000	10	42,000	10,000	32,000
317	Tseminyu	2017-18	Passion Fruit	Tseminyu	Hinilo Kent	4,200	1,000	3,200	10	42,000	10,000	32,000
318	Tseminyu	2017-18	Passion Fruit	Tseminyu	Hinilo Seb	4,200	1,200	3,000	10	42,000	12,000	30,000
319	Tseminyu	2017-18	Passion Fruit	Tseminyu	Jenny Tsela	4,200	600	3,600	10	42,000	6,000	36,000
320	Tseminyu	2016-17	Passion Fruit	Tesophenyu	Kenny Seb	2,100	600	1,500	10	21,000	6,000	15,000
321	Tseminyu	2017-18	Passion Fruit	Tesophenyu	Kenny Seb	4,200	600	3,600	10	42,000	6,000	36,000
322	Tseminyu	2016-17	Passion Fruit	Tseminyu	Loguseng Seb	4,200	600	3,600	10	42,000	6,000	36,000
323	Tseminyu	2017-18	Passion Fruit	Rumensinyu	Ngabu Kesen	4,200	800	3,400	10	42,000	8,000	34,000
324	Tseminyu	2017-18	Passion Fruit	Tesophenyu	Nzanti	4,200	600	3,600	10	42,000	6,000	36,000
325	Tseminyu	2017-18	Passion Fruit	Ziphenyu	Ozuka Kath	4,200	600	3,600	10	42,000	6,000	36,000
326	Tseminyu	2017-18	Passion Fruit	Tesophenyu	Sapun Tep	4,200	600	3,600	10	42,000	6,000	36,000
327	Tseminyu	2017-18	Passion Fruit	Ziphenyu	Shekenye Magh	4,200	600	3,600	10	42,000	6,000	36,000
328	Tseminyu	2017-18	Passion Fruit	Tseminyu	Shikiye Ayemi	4,200	600	3,600	10	42,000	6,000	36,000
329	Tseminyu	2017-18	Passion Fruit	Tseminyu	Shürhozelie Seb	6,000	800	5,200	10	60,000	8,000	52,000
330	Tseminyu	2017-18	Passion Fruit	Tseminyu	Sinlole Kent	4,200	800	3,400	10	42,000	8,000	34,000
331	Tseminyu	2017-18	Passion Fruit	Ziphenyu	Sothonlo Seb	4,200	400	3,800	10	42,000	4,000	38,000
332	Tseminyu	2017-18	Passion Fruit	Tseminyu	Sunchu Seb	4,200	800	3,400	10	42,000	8,000	34,000
333	Mokokchung	2015-16	Passion Fruit	Chuchu Town	Bendangla	3,900	400	3,400	10	39,000	4,000	35,000
334	Mokokchung	2015-16	Passion Fruit	Yisemyong	Imtitoshi	1,950	200	1,750	10	19,500	2,000	17,500
335	Mokokchung	2016-17	Passion Fruit	Mokokchung	Meyisenla	2,000	300	1,700	10	20,000	3,000	17,000
336	Mokokchung	2016-17	Passion Fruit	Molungyimsen	Nunsangchila	4,000	2,000	2,000	10	40,000	20,000	20,000
337	Mokokchung	2015-16	Passion Fruit	Chuchu Town	Opangla	3,900	400	3,400	10	39,000	4,000	35,000
338	Phek	2015-16	Passion Fruit	Chozuba	Azine	700	400	300	10	7,000	4,000	3,000
339	Phek	2015-16	Passion Fruit	Losumi	Kewezulo	700	600	100	10	7,000	6,000	1,000
340	Phek	2015-16	Passion Fruit	New Phor	Thilothurr	700	600	100	10	7,000	6,000	1,000
341	Phek	2015-16	Passion Fruit	Lozaphuhu Vill	Zaveba	2,800	600	2,200	10	28,000	6,000	22,000
342	Phek	2016-17	Passion Fruit	Pfutsero	Kewecheu Khalo	5,600	300	5,300	10	56,000	3,000	53,000

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343	Mokokchung	2014-15	Pineapple	Chuchu Town	Aien Imsong	17,200	5,000	12,200	1.5	25,800	7,500	18,300
344	Mokokchung	2014-15	Pineapple	Ungma	Akaba Jamir	17,200	250	16,950	1.5	25,800	375	25,425
345	Mokokchung	2019-20	Pineapple	Khar	Alemyanger	11,400	100	11,300	1.5	17,100	150	16,950
346	Mokokchung	2019-20	Pineapple	Yaongyimsen	Bendangonen	11,400	100	11,300	1.5	17,100	150	16,950
347	Mokokchung	2014-15	Pineapple	Longkong	Imnatoshi	17,200	10,000	7,200	1.5	25,800	15,000	10,800
348	Mokokchung	2017-18	Pineapple	Lirmen	Lanuteka	19,000	2,000	17,000	1.5	28,500	3,000	25,500
349	Mokokchung	2017-18	Pineapple	Lemchalu	Lipila	19,000	5,000	14,000	1.5	28,500	7,500	21,000
350	Mokokchung	2019-20	Pineapple	Yaongyimsen	Longrinukshi	11,400	3,000	8,400	1.5	17,100	4,500	12,600
351	Mokokchung	2018-19	Pineapple	Unger	Merenlemba	9,500	1,500	8,000	1.5	14,250	2,250	12,000
352	Mokokchung	2019-20	Pineapple	Longsa	Nungshisola	11,400	0	11,400	1.5	17,100	0	17,100
353	Mokokchung	2017-18	Pineapple	Kinunger	Sashikokba	19,000	5,000	14,000	1.5	28,500	7,500	21,000
354	Mokokchung	2019-20	Pineapple	Yaongyimsen	Sentinungsang	11,400	100	11,300	1.5	17,100	150	16,950
355	Mokokchung	2019-20	Pineapple	Changtongya	Temsujungba	11,400	3,000	8,400	1.5	17,100	4,500	12,600
356	Mokokchung	2019-20	Pineapple	Changtongya	Tiatemjen	11,400	100	11,300	1.5	17,100	150	16,950
357	Mokokchung	2014-15	Pineapple	Longjemdang	Tinumeren	17,200	3,000	14,200	1.5	25,800	4,500	21,300
358	Mokokchung	2019-20	Pineapple	Yaongyimsen	Tsuktitola	11,400	100	11,300	1.5	17,100	150	16,950
359	Mokokchung	2017-18	Pineapple	Kinunger	Watikala	19,000	400	18,600	1.5	28,500	600	27,900
360	Phek	2014-15	Pineapple	Matikhrii	Ashela Katiry	17,200	500	16,700	1.5	25,800	750	25,050
361	Phek	2014-15	Pineapple	Phek Vill.	Chekuneyi Vero	17,200	100	17,100	1.5	25,800	150	25,650
362	Phek	2014-15	Pineapple	Tehephu	Chesayi Getsa	17,200	800	16,400	1.5	25,800	1,200	24,600
363	Phek	2014-15	Pineapple	Chesezu	Vevo	17,200	800	16,400	1.5	25,800	1,200	24,600
364	Longleng	2015-16	Pineapple	Mongtikang	Ashen Phom	1,500	300	1,200	1.5	2,250	450	1,800
365	Longleng	2017-18	Pineapple	Yongshei	C. Longshen Phom	3,000	500	2,500	1.5	4,500	750	3,750
366	Longleng	2015-16	Pineapple	Nyang	Hampon & 5 Others	1,500	500	1,000	1.5	2,250	750	1,500
367	Longleng	2017-18	Pineapple	Tangha	Konnyei Phom	3,000	500	2,500	1.5	4,500	750	3,750
368	Mokokchung	2015-16	Pineapple	Lirmen	Bendang	26,520	3,000	23,520	1.5	39,780	4,500	35,280
369	Phek	2017-18	Pineapple	Suthozu Nagwu	Besuneyi Rhakho	9,500	600	8,900	1.5	14,250	900	13,350
370	Phek	2017-18	Pineapple	Yisisotha	Luchilu	9,500	800	8,700	1.5	14,250	1,200	13,050
371	Phek	2017-18	Pineapple	Chozuba	Shoselu Khusoh	9,500	2,000	7,500	1.5	14,250	3,000	11,250
372	Phek	2017-18	Pineapple	Tehephu	Vekhoyi Lohe	9,500	1,000	8,500	1.5	14,250	1,500	12,750
373	Tseminyu	2018-19	Pineapple	Tsonsa	Alo H. Kath	19,000	3,000	16,000	1.5	28,500	4,500	24,000
374	Tseminyu	2015-16	Pineapple	Ehunnu	Atsuthong Kath	12,824	600	12,224	1.5	19,236	900	18,336
375	Tseminyu	2015-16	Pineapple	Tsonsa	Isac Apon	12,824	4,000	8,824	1.5	19,236	6,000	13,236
376	Tseminyu	2016-17	Pineapple	Rumensinyu	Josenle Kensen (Hekewa) SHG	28,500	600	27,900	1.5	42,750	900	41,850

Sl. No.	Name of District	Year	Component	Name of Village	Name of Beneficiaries	Planting material issued as per Stock Register (Nos.)	Planting material received (Nos.)	Short Distributed (Nos.)	Rate/ Piece (₹)	Money Value as per Stock (₹)	Money value as planting material received (₹)	Money Value Short Distributed (₹)
377	Tseminyu	2015-16	Pineapple	New Tesophenyu	Nyenkha Kez	6,412	600	5,812	1.5	9,618	900	8,718
378	Tseminyu	2017-18	Pineapple	Kashanyu	Senbu Cheng	4,750	1,000	3,750	1.5	7,125	1,500	5,625
379	Tseminyu	2015-16	Pineapple	Rnegmapani	Senthanlo	12,824	600	12,224	1.5	19,236	900	18,336
380	Mokokchung	2016-17	Pineapple	Ungma	Imtisowa	38,000	300	37,700	1.5	57,000	450	56,550
381	Mokokchung	2016-17	Pineapple	Chakpa	Lanumeren	28,500	1,000	27,500	1.5	42,750	1,500	41,250
382	Mokokchung	2016-17	Pineapple	Kinunger	Watisangba	28,500	5,000	23,500	1.5	42,750	7,500	35,250
383	Longleng	2014-15	Pineapple	Shetap (Shetapji)	Mopen	3,000	600	2,400	1.5	4,500	900	3,600
384	Longleng	2014-15	Pineapple	Tamlu (Yungmah)	Tamlu Baptist Church Project	3,000	600	2,400	1.5	4,500	900	3,600
385	Mokokchung	2016-17	Pineapple	Longjang	Imnukenba	38,000	200	37,800	10	3,80,000	2,000	3,78,000
386	Longleng	2016-17	Pineapple	Yongphang	B. Pangko Phom	3,000	300	2,700	1.5	4,500	450	4,050
387	Longleng	2016-17	Pineapple	Bhumnyu	Shemnyu Phom	1,500	500	1,000	1.5	2,250	750	1,500
388	Kohima	2014-15	Plum	Mezoma	Rovi Kuotsu	420	100	320	80	33,600	8,000	25,600
389	Mokokchung	2014-15	Plum	Kichutip	Sangwaba	400	300	100	80	32,000	24,000	8,000
390	Phek	2014-15	Plum	Rukizu	Cusazo	2,546	1,400	1,146	80	2,03,680	1,12,000	91,680
391	Phek	2014-15	Plum	Tsakiilii	Dietho Z. Puro	2,546	600	1,946	80	2,03,680	48,000	1,55,680
392	Phek	2014-15	Plum	Pfutsero	Horticulture Research Farm	6,365	3,000	3,365	80	5,09,200	2,40,000	2,69,200
393	Kohima	2016-17	Turmeric	Zhadima	Kekhriesilie Khubve	225	25	200	15	3,375	375	3,000
394	Kohima	2016-17	Turmeric	Tsiemekhuma	Vikuolie	225	25	200	15	3,375	375	3,000
395	Phek	2014-15	Xanthoxylum	Upper Kho	Khozolu	880	600	280	20	17,600	12,000	5,600
396	Phek	2014-15	Xanthoxylum	Runguzu	Mrs Vezine	880	600	280	20	17,600	12,000	5,600
397	Phek	2014-15	Xanthoxylum	Tehephu	Zachita	880	600	280	20	17,600	12,000	5,600
398	Mokokchung	2014-15	Xanthoxylum	Merayim	Tekumbuba	550	400	150	20	11,000	8,000	3,000
399	Mokokchung	2014-15	Xanthoxylum	Akhoya	Temsusongla	550	400	150	20	11,000	8,000	3,000
400	Kohima	2014-15	Lemon Grass	Kohima	Keneizenuo	40,000	400	39,600	1	40,000	400	39,600
<b>Total</b>										<b>1,21,50,696</b>	<b>39,03,475</b>	<b>82,47,221</b>

Source: Departmental records

**Appendix 3.2.3**  
**Statement showing expenditure incurred under Protected Cultivation**  
*(Reference: Paragraph 3.2.5.5)*

(₹ in lakh)

Year	Name of firm	Rose		Lilium		Alstroemeria		Gerbera		Orchid		Carnation		Anthurium		Vegetable		Total Unit	Total Amount
		Unit	Amt	Unit	Amt	Unit	Amt	Unit	Amt	Unit	Amt	Unit	Amt	Unit	Amt	Unit	Amt	Unit	Amt
2014-15	M/s Zopar Exports Pvt. Ltd, Assam	8	33.96	20	84.90	16	78.88	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	44	197.75
	M/s Meghastar Agrotech Pvt. Ltd, Assam	0	0.00	10	42.45	0	0.00	20	94.10	11	54.23	0	0.00	0	0.00	0	0.00	41	190.79
<b>Sub Total</b>		<b>8</b>	<b>33.96</b>	<b>30</b>	<b>127.35</b>	<b>16</b>	<b>78.88</b>	<b>20</b>	<b>94.10</b>	<b>11</b>	<b>54.23</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>85</b>	<b>388.53</b>
2015-16	M/s North Bengal Floritech, Dimapur	0	0.00	0	0.00	0	0.00	0	0.00	10	49.30	0	0.00	0	0.00	25	89.95	35	139.25
	M/s Zopar Exports Pvt. Ltd, Assam	5	21.23	20	84.90	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	25	106.13
	M/s Sheel Biotech, New Delhi	0	0.00	0	0.00	10	49.30	10	47.05	0	0.00	0	0.00	0	0.00	0	0.00	20	96.35
<b>Sub Total</b>		<b>5</b>	<b>21.23</b>	<b>20</b>	<b>84.90</b>	<b>10</b>	<b>49.30</b>	<b>10</b>	<b>47.05</b>	<b>10</b>	<b>49.30</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>25</b>	<b>89.95</b>	<b>80</b>	<b>341.73</b>
2016-17	M/s Saveer Biotech Pvt Ltd, New Delhi	10	41.13	10	41.13	4	19.19	4	18.29	9	43.18	0	0.00	0	0.00	0	0.00	37	162.91
<b>Sub Total</b>		<b>10</b>	<b>41.13</b>	<b>10</b>	<b>41.13</b>	<b>4</b>	<b>19.19</b>	<b>4</b>	<b>18.29</b>	<b>9</b>	<b>43.18</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>37</b>	<b>162.91</b>
2017-18	M/s Sheel Biotech, New Delhi	0	0.00	0	0.00	20	95.95	20	91.45	0	0.00	10	45.72	0	0.00	0	0.00	50	233.12
	M/s Saveer Biotech Pvt Ltd, New Delhi	0	0.00	0	0.00	0	0.00	0	0.00	20	95.95	0	0.00	0	0.00	40	135.90	60	231.85
	M/s Zopar	20	82.25	20	82.25	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	40	164.50



Year	Name of firm	Rose		Lilium		Alstroemeria		Gerbera		Orchid		Carnation		Anthurium		Vegetable		Total Unit	Total Amount
		Unit	Amt	Unit	Amt	Unit	Amt	Unit	Amt	Unit	Amt	Unit	Amt	Unit	Amt	Unit	Amt	Unit	Amt
	Exports Pvt. Ltd, Assam																		
	<b>Sub Total</b>	<b>20</b>	<b>82.25</b>	<b>20</b>	<b>82.25</b>	<b>20</b>	<b>95.95</b>	<b>20</b>	<b>91.45</b>	<b>20</b>	<b>95.95</b>	<b>10</b>	<b>45.72</b>	<b>0</b>	<b>0.00</b>	<b>40</b>	<b>135.90</b>	<b>150</b>	<b>629.47</b>
2018-19	M/s Allanger Agrovision Enterprise, Dimapur	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	7.00	0	7.00
	M/s Meghastar Agrotech Pvt. Ltd, Assam	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	20	27.43	20	27.43
	M/s Saveer Biotech Pvt Ltd, Assam	10	33.67	20	67.34	10	35.73	10	35.05	20	71.45	10	35.05	20	71.45	0	0.00	100	349.73
	<b>Sub Total</b>	<b>10</b>	<b>33.67</b>	<b>20</b>	<b>67.34</b>	<b>10</b>	<b>35.73</b>	<b>10</b>	<b>35.05</b>	<b>20</b>	<b>71.45</b>	<b>10</b>	<b>35.05</b>	<b>20</b>	<b>71.45</b>	<b>20</b>	<b>34.43</b>	<b>120</b>	<b>384.16</b>
2019-20	Work orders were not issued and no payment was released till the date of audit.																		
	<b>Total</b>	<b>53</b>	<b>212.23</b>	<b>100</b>	<b>402.97</b>	<b>60</b>	<b>279.05</b>	<b>64</b>	<b>285.94</b>	<b>70</b>	<b>314.11</b>	<b>20</b>	<b>80.77</b>	<b>20</b>	<b>71.45</b>	<b>85</b>	<b>260.28</b>	<b>472</b>	<b>1,906.80</b>

Source: Departmental records

**Appendix 3.2.4**  
**Statement showing short execution of Tubular Structure under Protected Cultivation**  
*(Reference: Paragraph 3.2.5.5 (iii))*

Sl. No.	Year	Unit	Name of District	Name of Plantation	Name of Village	Name of Beneficiary	Actual area (in Sqm)	As per beneficiary survey report (in Sqm)
1.	2016-17	1	Kohima	Lilium	Themezie Colony, High School Road	Kekhriellelie Liezietsu	500	75
2.	2015-16	1	Kohima	Lilium	Khonomaa	Abano Jerhijah	500	96
3.	2017-18	1	Kohima	Alstroemeria	Phesama	Thepfuleinuo Kuotsu	500	116
4.	2014-15	1	Kohima	Lilium	Below Dairy Farm, Lerie	Nenya Liezietsu	500	116
5.	2017-18	1	Phek	Lilium	Meluri	Elita Nyusou	500	120
6.	2017-18	1	Kohima	Vegetable	Kohima	Menguphrenuo Rutsa	500	120
7.	2015-16	1	Kohima	Rose	Seikhazu Colony H/No.1	Nibano V Swuro	500	120
8.	2014-15	1	Kohima	Lilium	C/o DPO, LRD, Kohima	Angang Tseikha	500	130
9.	2015-16	1	Kohima	Vegetable	T. Khel	Thejalhrirlic Mepfhou	500	133
10.	2016-17	1	Phek	Lilium	Pfutsero Town	Lidowe-u Wetsah	500	145
11.	2017-18	1	Phek	Alstroemeria	Pfutsero	Kewwlou Kronu	500	150
12.	2017-18	1	Kohima	Lilium	Khuzama	Vivotso Visa	500	150
13.	2017-18	1	Kohima	Vegetable	Chedema	Commandant	500	159
14.	2017-18	1	Longleng	Rose	Yungja	C. Pheiang Phom	500	160
15.	2014-15	1	Kohima	Lilium	P Khel Kohima Village	Dietho Sachu	500	160
16.	2016-17	1	Mokokchung	Rose	Chuchuyimlang	Imtisena Jamir	500	160
17.	2017-18	1	Longleng	Rose	Longleng	Ongla Phom	500	160
18.	2018-19	1	Kohima	Carnation	Kigwema	Rokovino Phira	500	160
19.	2016-17	1	Kohima	Lilium	Sechu Zubza, Kohima	Vephutsolu Rakho	500	160
20.	2015-16	1	Kohima	Vegetable	T. Khel	Medovi-u Suohuo	500	184
21.	2015-16	1	Mokokchung	Lilium	Amenyong Compound	Dr Arenla	500	187
22.	2014-15	1	Kohima	Lilium	New Sectt. Road	Alenuo Vizo	500	192
23.	2014-15	1	Kohima	Lilium	Jotsoma	Kereileno Nagi	500	192
24.	2017-18	1	Kohima	Vegetables	Kohima	Menuolhoulie Yhome	500	192
25.	2014-15	1	Mokokchung	Alstromeria	Yimyu, Khensa	Mrs Anungla Aier	500	192
26.	2017-18	1	Kohima	Vegetable	Aradhura, Kohima	Zothangpui Kesiezie	500	192
27.	2017-18	1	Mokokchung	Vegetable	Chungtia	Acheer Kichu	500	200
28.	2018-19	1	Mokokchung	Orchid	Kumlong	Akok Walling	500	200
29.	2015-16	1	Mokokchung	Vegetable	Alongmen Ward	Atula	500	200
30.	2017-18	1	Mokokchung	Orchid	Mokokchung	B. Narola	500	200
31.	2018-19	1	Kohima	Lilium	Don Bosco	Dr. Pusazonu Chusi	500	200
32.	2018-19	1	Kohima	Rose	Lerie colony	Elena Kechu	500	200
33.	2014-15	1	Kohima	Lilium	Gariphema	Er Duonei Pielie	500	200
34.	2018-19	1	Kohima	Rose	Tsiese Basa	Keduosanyu Liezietsu	500	200
35.	2018-19	1	Mokokchung	Lilium	Molungyimsen	Kitienla	500	200
36.	2018-19	1	Kohima	Carnation	New Ministers Hill	Medoneinuo	500	200
37.	2018-19	1	Kohima	Lilium	Kohima	Menguphrenuo Rutsa	500	200
38.	2017-18	1	Mokokchung	Carnation	Chungtia	Meyalemla Jamir	500	200
39.	2018-19	1	Kohima	Lilium	Tuophema	Neitho- O Kense	500	200
40.	2018-19	1	Phek	Vegetable	Tsupfume	Ngonyi Leah	500	200
41.	2017-18	1	Kohima	Vegetables	Chiechama	Pfukeduo Sopfu	500	200
42.	2018-19	1	Kohima	Alstromeria	Meriema	Rhondeno Patton	500	200
43.	2017-18	1	Mokokchung	Alstroemeria	Chungtia	Rongsenmenla	500	200
44.	2018-19	1	Mokokchung	Gerbera	Saring	Samuel	500	200
45.	2017-18	1	Mokokchung	Rose	Dibuia	Tekanaro Aier	500	200
46.	2018-19	1	Phek	Rose	Lekrome	Keweteu Mero	500	200
47.	2015-16	1	Mokokchung	Vegetable	Alempang Ward	M Zulu Ozukum	500	200
48.	2014-15	1	Kohima	Lilium	Sechu Zubza	Petevi Meyase	500	204
49.	2015-16	1	Kohima	Lilium	Lower Midland	Akhiakliu Newmai	500	240

Source: Departmental records

**Appendix 3.3.1**  
**Statement showing status of four selected projects as of March 2020**  
*(Reference: Paragraph 3.3.2)*

(₹ in crore)

Sl. No.	Name of the Project	Date of approval	Approved Cost	Tendered cost	Stipulated date of completion	Funds released by MDoNER to State Govt.	Fund released by State Finance Department to implementing departments			Total expenditure	Status	Delay in completion (in months)
							Central	State	Total			
<b>Public Works Department (Roads &amp; Bridges)</b>												
1.	Construction of Road from Sainik School Punglwa to Jalukie (from ODR to Intermediate Lane)-28 Km in Peren District	25-02-2016	36.12	35.83	28-02-2018	25.80	25.80	3.61	29.41	29.41	Completed (25-02-2018)	Nil
2.	Project Upgradation of road from Aizuto Mission Centre to Shena old Saptiqa EAC HQ via Atoizu and Tulo river i/c one bridge (25m span) 45 km. (retained for 23 kms. only) in Nagaland	10-07-2015	14.00	14.00	30-04-2018	12.60	12.60	1.40	14.00	14.00	Completed ( 20-11-2019)	19
<b>Public Health Engineering Department</b>												
3.	Providing Water Supply by gravity to Mon village and 4 neighbouring villages in Mon District	29-10-2015	15.47	15.36	31-10-2017	13.82	13.82	1.54	15.36	15.36	Ongoing	29
<b>Youth Resources &amp; Sports Department</b>												
4.	Development of Ziekezou Sports Complex, Kohima	21-11-2017	12.50	12.50	30-11-2019	11.25	4.50	0.00	4.50	2.43	Ongoing	4
<b>TOTAL</b>			<b>78.09</b>	<b>77.69</b>		<b>63.47</b>	<b>56.72</b>	<b>6.55</b>	<b>63.27</b>	<b>61.20</b>		

Source: Compiled from information furnished by the implementing departments. (Figures inclusive of departmental charges and work contract tax deducted at source by Finance Department, GoN)

Note: For projects at Serial Number 1 and 3, the tendered cost of the project was less than the approved cost of project. Therefore, GoI share was limited to 90 per cent of the tendered cost.

Appendix 3.3.2

Statement showing submission of incorrect Utilisation Certificates in respect of test-checked projects

(Reference: Paragraph 3.3.4.3)

(₹ in crore)

Sl. No.	Name of Project	Receipt of funds by State Government from MDoNER		Release of funds by State Government to the implementing department		Details of UC submitted to MDoNER			Audit Comments	
		Sanction Order No. & date	Amount	Sanction Order No. & date	Amount	Period for which UC submitted	Date of submission	UC Amount		
1.	Construction of Road from Sainik School Punglwa to Jalukie (from ODR to Intermediate Lane)-28 Km in Peren District	No. 124/Year 2015-16 of 25-02-2016 (1 <sup>st</sup> installment)	13.00	No. WH/R&B-88/2014-15/NLCPR of 19-07-2016	*14.45	Upto 20-07-2016	26-08-2016	13.00	UC submitted was for GoI share ₹13 crore. As per cash book, actual expenditure was incurred on 05-08-2016. Incorrect UC since the amount was unutilised on 20-07-2016.	
		No. 80/Year 2016-17 of 16-09-2016 (2 <sup>nd</sup> installment)	12.80	No. WH/R&B-88/2014-15/NLCPR of 15-03-2017	12.80	Upto 28.04.2017	05-08-2017	12.80	UC as per actual expenditure.	
				No. WH/R&B-88/2014-15/NLCPR (Pt.) of 29-10-2019 (GoN share)	1.42	---	---	---	---	UC not submitted to MDoNER
				No. WH/R&B-88/2014-15/NLCPR of 26-11-2019 (GoN share)	0.75	---	---	---	---	UC not submitted to MDoNER
2.	Providing Water Supply by gravity to Mon village and 4 neighbouring villages in Mon District	No. 64/ Year 2015-16 of 02-11-2015 (1 <sup>st</sup> installment)	5.57	No. PHE-2/Works/28/2004 of 16-03-2016	*6.19	Upto 31-03-2016	16-08-2016	5.57	UC as per actual expenditure.	
		No. 156/Year 2016-17 of 21-12-2016 (2 <sup>nd</sup> installment)	5.49	No. PHE-2/Works/28/2004 of 07-09-2017	5.49	Upto December/ 2016	21-04-2017	5.49	The fund was transfer credit to Civil Deposit (CD) vide GoN order No. PHE-2/Works/28/2004 of 18-03-2017 and withdrawn from CD vide Bill No. 74 dated 19.09.2017. Incorrect UC since the amount remained unutilised on December/2016.	

Sl. No.	Name of Project	Receipt of funds by State Government from MDoNER		Release of funds by State Government to the implementing department		Details of UC submitted to MDoNER			Audit Comments
		Sanction Order No. & date	Amount	Sanction Order No. & date	Amount	Period for which UC submitted	Date of submission	UC Amount	
		No. 51/Year 2018-19 of 30-08-2018 (3 <sup>rd</sup> & final installment)	2.76	No. PHE-2/Works/22/2005 (pt) of 26-03-2019	2.76	Upto March/2019	09-04-2019	2.76	UC as per actual expenditure
				No. PHE-2/Works/22/2005 of 29-11-2017 (2nd installment GoN share)	0.61	---	---	---	UC not submitted to MDoNER
				No. PLN/M-270/2018 of 17.04.2019 (3 <sup>rd</sup> & final installment GoN share)	0.31	Upto June/2019	07-08-2019	0.31	UC as per actual expenditure.
3.	Development of Ziekezou Sports Complex, Kohima	No. 188/Year 2017-18 of 21-11-2017 (part payment 1 <sup>st</sup> installment)	0.10	No. YRS/NLCPR-1/33/2017 (Pt) of 12-07-2019 (GoI 1 <sup>st</sup> installment)	4.50	Upto December 2019	20-12-2019	5.75	UC amount submitted ₹5.75 crore was for MDoNER share (₹4.50 crore) and GoN full share (₹1.25 crore). However, as per cash book, ₹2.43 crore only was utilised at the time of submission of UC and State share (₹1.25 crore) was not released by GoN (March 2020)
		No. 38/Year 2018-19 of 27-07-2018 (balance of 1 <sup>st</sup> installment)	4.40						

Source: Records of the projects implementing departments and Planning & Coordination Department.

(\*amount is inclusive of State share where State Government released its matching share simultaneously, with the Central fund)

Appendix 3.3.3

Statement showing the status of nine NLCPR projects sanctioned by MDoNER during 2015-20 (as of March 2020)

(Reference: Paragraph 3.3.5.1)

(₹ in crore)

Sl. No.	Name of the Project	Date of approval	Approved cost	Tendered cost	Stipulated date of completion	Funds released by MDoNER to GoN	Fund released by State Finance Department to implementing departments			Total expenditure	Status	Delay in completion (in months)
							Central	State	Total			
<b>Public Works Department (Roads &amp; Bridges)</b>												
1.	Construction of Road from Sainik School Punglwa to Jalukie (from ODR to Intermediate Lane)-28 Km in Peren District	25-02-2016	36.12	35.83	28-02-2018	25.8	25.8	3.61	29.41	29.41	Completed^ (25-02-2018)	Nil
2.	Project Upgradation of road from Aizuto Mission Centre to Shena old Saptiqa EAC HQ via Atoizu and Tulo river i/c one bridge (25m span) 45 km. (retained for 23 kms. only) in Nagaland	10-07-2015	14	14	30-04-2018	12.6	12.6	1.4	14	14	Completed (20-11-2019)	19
3.	Upgradation of road from Alongchen to Mangkolemba to via impur Mopungchuket Mongchen (ODR to MDR) - 19 Km-Phase-II in Nagaland	25-05-2017	22.33	22.33	31-05-2019	8.04	8.04	2.23	10.27	10.27	Ongoing	10
<b>Public Health Engineering Department</b>												
4.	Providing Water Supply by gravity to Mon village and 4 neighbouring villages in Mon District	29-10-2015	15.47	15.36	31-10-2017	13.82	13.82	1.54	15.36	15.36	Ongoing	29
5.	Providing Water supply to Samziuram village, Peren	21-11-2017	18.93	18.93	30-11-2019	6.82	6.82	1.89	8.71	8.71	Ongoing	4
6.	Providing water supply by gravity system to Aboi HQ and Longching EAC HQ in Mon District	04-12-2017	9.66	9.66	31-12-2019	3.48	3.48	0.96	4.44	4.44	Ongoing	3
<b>Youth Resources &amp; Sports Department</b>												
7.	Development of Ziekezou Sports Complex, Kohima	21-11-2017	12.5	12.5	30-11-2019	11.25	4.5	0	4.5	2.43	Ongoing	4

Sl. No.	Name of the Project	Date of approval	Approved cost	Tendered cost	Stipulated date of completion	Funds released by MDoNER to GoN	Fund released by State Finance Department to implementing departments			Total expenditure	Status	Delay in completion
							Central	State	Total			(in months)
<b>Power Department</b>												
8.	Construction of 220 K/V F/C Transmission Line from Dimapur to Zadima	17-11-2017	108.16	108.15	30-11-2020	38.93	38.83	10.82	49.65	49.65	Ongoing *	Nil
<b>Justice &amp; Law Department</b>												
9.	Construction of New High Court Complex at Kohima Phase-I (Construction of residence for Honble Chief Justice of High Court and Construction of residences for Justice of High Court (six blocks)	19-12-2017	12.87	12.87	31-12-2020	0.1	0	0	0	0	Ongoing	Nil
<b>TOTAL</b>			<b>250.04</b>	<b>249.63</b>		<b>120.84</b>	<b>113.89</b>	<b>22.45</b>	<b>136.34</b>	<b>134.27</b>		

Source: Compiled from information furnished by the implementing departments/ executing agencies. (Figures inclusive of departmental charges and work contract tax deducted at source by Finance Department, GoN)

<sup>3</sup>rd and final instalment MDoNER share (₹6.45 crore) was released on May 2020. GoN released the fund to the implementing department on October 2020 and it was fully utilised by the EE PWD (R&B) Peren Division as of March 2021.

\* 2<sup>nd</sup> and final instalment of MDoNER share (₹58.40 crore) released on November 2020 (₹31 crore) and December 2020 (₹27.40 crore). As of August 2021, out of total released of ₹108.05 crore, the Department utilised ₹87.83 crore on the project.

Note: For projects at Serial Number. 1, 4 and 8, the tendered cost of the project was less than the approved cost of the project. Therefore, GoI share was limited to 90 per cent of the tendered cost.

**Appendix 3.3.4**

**Statement showing award of works in respect of the project “Providing Water Supply by gravity to Mon village and four neighbouring villages in Mon District”**

*(Reference: Paragraph 3.3.5.2)*

**(Amount in ₹)**

Sl. No.	Name of Contractor	Items of works	Amount	Date of issue of work order
1.	M/s Millennium Construction, Dimapur	Supply of GMS Pipes of all sizes	12,51,46,753	21-01-2016
2.	M/s Dhariwal Steel Pvt. Limited, Kolkata	Supply of Galvanised Pressed Steel tanks	1,13,81,001	21.01.2016
3.	Nokpen Wangnao, Mon	Construction of Main Reservoir Stand	1,35,441	31-03-2016
		Construction of Sub-Reservoir Stand	4,51,475	31-03-2016
		Carriage from Dimapur Central Store to Mon Store	3,21,350	31-03-2016
			2,99,810	31-03-2016
			2,25,578	31-03-2016
		Supply of GMS pipe fitting materials	3,30,000	31-03-2016
		Supply of GMS pipe fitting materials	1,70,000	31-03-2016
		Haulage	1,46,000	31-03-2016
Construction of Slow Sand Filter	33,33,000	21-04-2016		
4.	M/s Lujuo Enterprises, Mon	Construction of Diversion Weir	5,35,000	21-04-2016
<b>Sub-total (A)</b>			<b>14,24,75,408</b>	
5.	SDO (PHED) Mon Sub-Division (Departmental works)	Construction of Anchor & Thrust Blocks & Control Box	19,74,000	08-07-2016
		Fitting & Fixing of GMS pipes of all sizes	15,28,500	08-07-2016
		Engagement of labours for head load carriage of pipes to work site	19,68,360	08-07-2016
		Engagement of labours for head load carriage of pipes to work site	2,25,578	08-07-2016
		Purchase of GMS pipe fitting materials	4,73,084	08-07-2016
		Purchase of GMS pipe fitting materials	4,72,200	08-07-2016
		Purchase of GMS pipe fitting materials	4,33,940	08-07-2016
		Purchase of GMS pipe fitting materials	3,33,400	08-07-2016
		Purchase of GMS pipe fitting materials	3,27,000	08-07-2016
		Purchase of GMS pipe fitting materials	3,19,790	08-07-2016
		Purchase of GMS pipe fitting materials	2,65,778	08-07-2016
		Purchase of GMS pipe fitting materials	2,43,248	08-07-2016
		Purchase of GMS pipe fitting materials	2,26,540	08-07-2016
		Purchase of GMS pipe fitting materials	2,03,200	08-07-2016
		Tools & Plants	5,00,000	08-07-2016
		Tools & Plants	5,00,000	08-07-2016
		Tools & Plants	4,38,700	08-07-2016
		Tools & Plants	3,40,000	08-07-2016
Tools & Plants	3,20,675	08-07-2016		
<b>Sub-total (B)</b>			<b>1,10,93,993</b>	
<b>Grand Total (A+B)</b>			<b>15,35,69,401</b>	

*Source: Departmental records*



## Appendix 3.3.5

## Statement showing comparative statement of rates of GMS Pipes of IS: 1239 of 2004 PT-I specification (Medium/ Heavy)

(Reference: Paragraph 3.3.5.3 (ii))

(Amount in ₹)

Govt. of Mizoram approved rate <sup>^</sup> (w.e.f August 2017) (IS: 1239 of 2008 PT-I)		Govt. of Manipur approved rate* (2015-16)		Govt. of Nagaland approved rate# (2015-16)		Difference in rate	Difference in rate	Quantity Procured	Avoidable expenditure
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(vi)-(iv)& (iv)-(ii)	(viii)	(ix)	(x)=(vii)*(ix)
Size (Diameter)	Rate/metre	Size (Diameter)	Rate/metre	Size (Diameter)	Rate/metre	Amount	Percentage	(in metre)	Amount
15 mm (Medium)	90.46	15 mm (Medium)	---	15 mm (Medium)	197.788	107.328	119	15,000	16,09,920.00
25 mm (Medium)	175.76	25 mm (Medium)	196.39	25 mm (Medium)	441.208	244.818	125	15,000	36,72,270.00
32 mm (Medium)	223.49	32 mm (Medium)	251.44	32 mm (Medium)	475.219	223.779	89	20,000	44,75,580.00
40 mm (Medium)	257.12	40 mm (Medium)	288.63	40 mm (Medium)	625.989	337.359	117	23,000	77,59,257.00
50 mm (Medium)	362.02	50 mm (Medium)	391.64	50 mm (Medium)	686.736	295.096	75	4,500	13,27,932.00
65 mm (Medium)	464.54	65 mm (Medium)	505.78	65 mm (Medium)	935.923	430.143	85	6,500	27,95,929.50
125 mm (Medium)	1,157.70	125 mm (Medium)	1,289.99	125 mm (Medium)	2,393.271	1,103.281	86	5,000	55,16,405.00
150 mm (Medium)	1,406.56	150 mm (Medium)	---	150 mm (Medium)	2,564.727	1,158.167	82	20,000	2,31,63,340.00
150 mm (Heavy)	1,554.56	150 mm (Heavy)	---	150 mm (Heavy)	2,653.122	1,098.562	71	5,000	54,92,810.00
								<b>Total</b>	<b>5,58,13,443.50</b>

Source: Departmental records and websites of PHED Mizoram & Manipur. (Note: Government of Manipur approved rates was considered for calculating the differences in rates except for 150 mm (Medium & Heavy) pipe)

<sup>^</sup>the approved rates are FOR Aizawl inclusive of GST, insurance, loading and unloading charges.

\*the approved rates are inclusive of Excise duty (12.36 per cent), CST (4 per cent) and inspection charge (1.12 per cent), etc. The Supplier is fully responsible for delivery of materials up to the concerned PHED Division at his own cost.

# the approved rates are inclusive of all taxes except NST/VAT. The Supplier is fully responsible for delivery of materials up to PHED Store Division, Dimapur at his own cost.

**Appendix 4.2.1**  
**Statement showing Department-wise list of double/ excess/ fraudulent draws**  
(Reference: Paragraph 4.2)

(in ₹)

Sl. No.	Department	No. of DDOs	Amount of objection	Amount recovered
1.	Agriculture	1	2,50,746	30,000
2.	Cooperation	2	6,03,573	0
3.	Economics & Statistics	1	2,82,939	0
4.	Employment, Skill Development & Entrepreneurship	1	4,18,195	0
5.	Evaluation	2	22,45,885	0
6.	Excise and Prohibition	4	23,61,941	1,70,000
7.	Finance (Taxation)	1	1,51,848	0
8.	Fisheries & Aquatic Resources	1	1,67,855	0
9.	Home Department (Police)	2	3,18,950	51,494
10.	Industries and Commerce	1	6,67,307	0
11.	Labour & Employment	1	7,31,156	1,05,000
12.	Land Records & Survey	1	2,49,624	1,99,624
13.	Law & Justice	1	13,87,250	0
14.	PWD (Mechanical)	1	17,15,219	3,00,000
15.	Rural Development	1	2,83,216	0
16.	School Education	6	1,34,94,993	42,660
17.	Veterinary & Animal Husbandry	1	24,77,902	0
<b>TOTAL</b>		<b>28</b>	<b>2,78,08,599</b>	<b>8,98,778</b>

Source: Departmental records

**Appendix 4.2.2**  
**Statement showing excess drawal by inflating the net total of pay bills**  
*(Reference: Paragraph 4.2)*

(in ₹)

Sl. No.	Department	DDO	Admissible Amount	Amount Drawn	Excess Amount Drawn	Recovered Amount (with month & year of recovery)	Outstanding Amount	Remarks
1.	Excise & Prohibition	Superintendent of Excise & Prohibition, Tuensang	12,62,616	12,85,216	22,600	0	22,600	Monthly pay bills vide TV No. 1 (May 2018) and TV No. 3 (June 2018).
2.		Superintendent of Excise & Prohibition, Dimapur	72,47,353	77,02,383	4,55,030	40,000 (June 2019)	4,15,030	The Superintendent of Excise, Dimapur had inflated the net total of pay and allowances in 11 bills during the period from April 2017 to April 2018 (Pay bills for month of April 17, May 17, June 17, August 17, October 17, November 17, December 17, January 18, February 18, March 18 and April 18) resulting in excess drawal of ₹4.55 lakh.
3.	Home	Superintendent of Police, Mon	1,58,09,058	1,60,49,514	2,40,456	0	2,40,456	Monthly pay bills of December 2017 (Bill No. 539 of 04-01-2018), January 2018 (Bill No.547 of 29-01-2018), February 2018 (Bill No. 556 of 22-02-2018)
4.		Superintendent of Police, Kohima	2,76,83,021	2,77,61,515	78,494	51,494 (March 2019)	27,000	The Superintendent of Police, Kohima had inflated the net total for the months of August 2014 (Vr. 61 dated 27/08/2014), October 2014 (Vr. 84 dated 29/10/2014) and August 2015 (Vr. 71 dated 28/08/2015) resulting in excess drawal of ₹0.78 lakh.

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Sl. No.	Department	DDO	Admissible Amount	Amount Drawn	Excess Amount Drawn	Recovered Amount (with month & year of recovery)	Outstanding Amount	Remarks
5.	Industries & Commerce Department	General Manager, District Industries Centre, Tuensang	66,72,699	73,40,006	6,67,307	0	6,67,307	Monthly pay bills of January 2017 (TV Nos 1 & 3 of 02-02-2017), June 2017 (Bill No. 12 of Nil & TV no. 8 of 03-07-2017, July 2017 (TV Nos. 5 & 7 of 01-08-2017), August 2017 (TV Nos. 1 & 3 of 01-09-2017), September 2017 (TV Nos. 2 & 3 of 03-10-2017), October 2017 (TV No. 7 of 01-11-2017), November 2017 (TV No. 1 of 08-12-2017) totalling 12 bills.
		<b>Total</b>	<b>5,86,74,747</b>	<b>6,01,38,634</b>	<b>14,63,887</b>		<b>13,72,393</b>	<b>31 vouchers</b>

Source: Departmental records

**Appendix 4.2.3**  
**Statement showing double drawal of pay & allowances including arrears**

*(Reference: Paragraph 4.2)*

**(in ₹)**

Sl. No.	Department	DDO	Double Amount Drawn	Recovered Amount (with Month and Year of recovery)	Outstanding Amount	Remarks
1.	Fisheries	Sub Divisional Fishery Officer, Jalukie	1,67,855	0	1,67,855	Double drawal of less drawn pay arrears in respect of two employees for the period from March 2012 to October 2017 vide Bill No. 66 of 28-03-2018 which was already drawn by SDFO, Jalukie vide Bill No. 61 of 20-02-2018.
2.	PWD (Mechanical)	Mechanical Engineer,PWD, Mechanical Division, Mokokchung	17,15,219	3,00,000 (May 2019 & January 2021)	14,15,219	Double drawal of pay & allowances arrear in respect of 29 employees for the period from June to August 2017 vide Bill Nos. 150 & 151 of 19-09-2017, which was already drawn by Mechanical Engineer, PWD, Mechanical Division vide Bill Nos. 76 of 20-07-2017 (June 2017), 75 of 20-07-2017 (July 2017), 132 of 17-08-2017 (August 2017). Bill Nos. 78 of 20-07-2017 (June 2017), 79 of 20-07-2017 (July 2017), 128 of 17-08-2017 (August 2017).
3.	School Education	Principal, Government Higher Secondary School, Zunheboto	5,09,602	42,660 (July 2019)	4,66,942	The Principal, Govt. Higher Secondary School, Zunheboto had drawn bill (Bill No. 77 dated nil, TV No. 79 dated. 07 March 2017) in respect of eight Grade-III staffs in addition to the normal pay bills drawn.
4.		District Education Officer (DEO), Wokha	16,41,727	0	16,41,727	Double drawal of pay & allowances in respect of 52 employees for the month of January 2018 vide Bill Nos. 286,287 & 288 dated Nil, which was already drawn by DEO, Wokha vide Bill Nos. 242,244,246, 247, 249,250, 251 & 255 dated Nil.

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Sl. No.	Department	DDO	Double Amount Drawn	Recovered Amount (with Month and Year of recovery)	Outstanding Amount	Remarks
5.		Sub Divisional Education Officer, Wokha	7,39,880	0	7,39,880	Double drawal of pay in respect of 46 employees for the month of January & February 2018 vide TV No. 182 dated 31-03-2018 which was already drawn by the SDEO, Wokha vide TV No 42 of 22-02-2018 & TV No. 175 of 31-03-2018 & inadmissible drawal of dearness allowances arrear in respect of 60 employees for the period from July 2017 to December 2017 vide TV No. 4 of 05-02-2018.
6.	Veterinary & Animal Husbandry	Chief Veterinary & Animal Husbandry Officer,(CV& AHO), Wokha	24,77,902	0	24,77,902	Double drawal of pay & allowances in respect of 72 employees for the month of February 2018 vide Bill Nos. 104,105,106 & 107 dated Nil, which was already drawn by CV& AHO, Wokha vide Bill Nos. 90,91,92 & 93 dated Nil.
<b>Total</b>			<b>72,52,185</b>	<b>3,42,660</b>	<b>69,09,525</b>	<b>12 vouchers</b>

Source: Departmental records

**Appendix 4.2.4**  
**Statement showing Fraudulent inadmissible drawal of pay & allowances including arrears**

(Reference: Paragraph 4.2)

(Amount in ₹)

Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Month and Year of recovery)	Outstanding Amount	Remarks
1.	Agriculture	District Agriculture Officer, Kiphire	93,600	30,000 (October 2018)	2,20,746	Fraudulent drawal of less drawn DAA arrears of ₹0.94 lakh in respect of four employees for the period from January 2012 to December 2016 on the basis of fictitious 'due & drawn' statement vide Bill No. 94 of 27-03-2017. However, the employees were drawing the entitlement through the following regular monthly bills: Bill No. 75 of 03-01-2017 (December 2016).
			1,57,146	0	0	Fraudulent drawal of less drawn HRA arrears of ₹1.57 lakh in respect of eight employees for the period from December 2015 to January 2017 on the basis of fictitious due & drawn statement vide Bill No. 92 of 27-03-2017. However, the employees were drawing the entitlement through the following regular monthly bills: Bill No. 70 & 72 of 03-01-2017 (December 2016).
2.	Co-operation	Assistant Registrar of Cooperative Societies, Mon	4,00,125	0	4,00,125	Fraudulent drawal of less drawn arrears in respect of 14 employees for the period from December 2013 to January 2015 on the basis of fictitious 'due & drawn' statement vide TV No. 8 of 31-03-2017.
3.		Assistant Registrar of Cooperative Societies, Mokokchung	2,03,448	0	2,03,448	Fraudulent drawal of less drawn pay arrears in respect of nine employees for the period from June 2016 to January 2017 on the basis of fictitious due & drawn statement vide Bill Nos. 82, 83, 84, 85, 86, 88, 89, 90 & 91 of 23-03-2017, however, the employees were drawing the entitlement through the following regular monthly bills: Bill Nos. 32 of 26-07-2016 (July 2016), 38 of 22-08-2016 ( August 2016), 43 of 22-09-2016 (September 2016).
4.	Employment, Skill Development and Entrepreneurship	District Employment Officer, Mon	1,91,146	0	1,91,146	Fraudulent drawal of less drawn DA and House rent arrears in respect of three employees for the period from December 2011 to March 2016 on the basis of fictitious due & drawn statement vide Bill Nos. 70 & 71 of 29-03-2016 but the employees were drawing the entitlement through the following regular monthly bills: Bill Nos. 42 & 45 of 29-10-2015 (October 2015); TV no. 2 of 03-03-2016 (February 2016).
			2,27,049	0	2,27,049	Fraudulent drawal of DA arrears in respect of five employees for the period from January 2013 to December 2017 on the basis of fictitious due & drawn statement vide TV No. 12 of 01-10-2018 but the employees were drawing the

Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Month and Year of recovery)	Outstanding Amount	Remarks
						entitlement through the following regular monthly bills: TV No. 01 of 06-01-2018 (December 2017).
5.	Evaluation	Directorate of Evaluation, Kohima, Nagaland	21,09,459	0	21,09,459	Fraudulent drawal of pay & allowances arrears in respect of 25 employees under for Directorate and District Offices (Dimapur, Kiphire & Mokokchung) for the period from December 2016 to December 2017 on the basis of fictitious due & drawn statement vide TV Nos. 8,9,10 & 11 of 27-03-2018, however, the employees were drawing the entitlement through the following regular monthly bills: Bill Nos. 82 of 29-01-2018 (January 2018), 78 & 79 of 02-01-2018 (December 2017), 62 of 20-11-2017 (November 2017), Bills No. 24 of Nil (December 2016), 26 of Nil (January 2017), 28 of Nil (February 2017), 1 of Nil (March 2017), 3 of Nil (April 2017), 5 of Nil (May 2017), 7 of Nil (June 2017), 11 of Nil (July 2017), 13 of Nil (August 2017), 15 of Nil (September 2017), 17 of Nil (October 2017), 19 of Nil (November 2017), 21 of Nil (December 2017), Bill Nos. 46 of 31-03-2017 (March 2017), 1 of 26.04.2017 (April 2017), 4 of 29-05-2017 (May 2017), 10 of 28-06-2017 (June 2017), 16 of 25-08-2017 (August 2017), 19 of 25-09-2017 (September 2017), 22 of 26-10-2017 (October 2017), 25 of 24-11-2017 (November 2017), 31 of 05-01-2018 (December 2017). Bill Nos. 65 of 20-03-2017 (March 2017), 01 of 25-04-2017 (April 2017), 6 of 24-05-2017 (May 2017), 13 of 27-06-2017 (June 2017), 17 of 26-07-2017 (July 2017), 22 of 25-08-2017 (August 2017), 27 of 18-09-2017 (September 2017), 32 of 27-10-2017 (October 2017), 37 of 28-11-2017 (November 2017), 42 of 22-12-2017 (December 2017). Bill Nos. 02 of 25-04-2017 (April 2017), 07 of 24-05-2017 (May 2017), 14 of 27-06-2017 (June 2017), 18 of 26-07-2017 ( July 2017), 23 of 15-08-2017 (August 2017), 28 of 15-08-2017 (September 2017), 33 of 27-10-2017 (October 2017), 38 of 28-11-2017 (November 2017), 43 of 22-12-2017 (December 2017). Bills Nos. 14 of 26-07-2017 (July 2017), 17 of 25-08-2017 (August 2017), 20 of 25-09-2017 (September 2017). Bill Nos. 11 of Nil (July 2017), 13 of Nil (August 2017), 15 of Nil (September 2017), 17 of Nil (October 2017), 19 of Nil (November 2017), 21 of Nil (December 2017). Name of 1 employee was not found in any of regular monthly pay bills.
6.		District Evaluation Officer, Mokokchung	1,36,426	0	1,36,426	Fraudulent drawal of less drawn pay arrears in respect of five employees for the period from January 2016 to February 2017 on the basis of fictitious due & drawn statement vide Bill Nos. 70 & 71 of 22-03-2017, 72 of 12-03-2017, however, the employees were drawing the entitlement through the following regular monthly bills: Bill Nos. 50, 51 & 52 of 02-01-2017 (December 2016) and 60, 61 & 62 of 27-02-2017 (February 2017).



Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Month and Year of recovery)	Outstanding Amount	Remarks
7.	Excise & Prohibition	Superintendent of Excise and Prohibition, Tuensang	2,01,103	0	2,01,103	Fraudulent drawal of pay arrears in respect of eight employees for the period from December 2016 to February 2018 vide TV No. 11 of 27-03-2018 (Total amount drawn vide the said TV No was ₹2.37 lakh for nine employees) but eight employees were drawing the entitlement through the following regular monthly bills: TV No. 2 of 03-03-2017 (February 2017) & TV No. 4 of 04-01-2018 (December 2017).
8.		Superintendent, Excise & Prohibition, Mon	14,94,940	1,00,000 (April 2019)	13,94,940	The Superintendent, Excise & Prohibition, Mon fictitiously drew an amount of ₹14.95 lakh (₹11.32 lakh in respect of 21 employees as increment arrear vide bill no. 117 dated nil (TV No. 5 dated 20-01-2017) and Bill No. 105 dated nil (TV No. 4 dated 01-11-2016) and ₹3.63 lakh as HRA arrears in respect of 14 employees vide TV No. 5 dated 15-03-2017 and TV No. 6 dated 15-03-2017).
9.		Superintendent of Excise & Prohibition, Phek	1,88,268	30,000 (March 2019)	1,58,268	The Superintendent of Excise, Phek fraudulently drew ₹1.88 lakh as less drawn DA arrear for 12 employees for the period from January 2013 to May 2013 vide bill no. 107 dated nil (TV no. 12 dated 28-03-2016) and Bill no. 108 dated nil (TV no. 13 dated nil).
10.	Finance (Taxation)	Superintendent of Taxes, Mon	1,51,848	0	1,51,848	Fraudulent drawal of pay arrears in respect of two employees for the period from December 2017 to November 2018 vide Bill No. 55 of 03-12-2018 on the statement prepared against pre-revised pay structure of 7th Revision of Pay (ROP) 2017. However, Regular Monthly paybill (October 2018) drawn vide Bill No. 44 of 02-11-2018 revealed that the two employees were already drawing their pay in the revised pay structure (7th ROP).
11.	Labour & Employment	Principal, Industrial Training Institute, Mon	7,31,156	1,05,000 (March 2019)	6,26,156	The Principal, Industrial Training Institute, Mon fraudulently drew an amount of ₹7,31,156/- as pay and allowances of nine persons during December 2015 to July 2016 vide bill nos. 33 of 30/11/2015, 38 of 06/01/2016, 45 of 18/03/2016, 7 of 06/06/2016 and 10 of 29/06/2016.
12.	Land Records and Survey	Land Record and Survey Officer, Wokha, Nagaland	2,49,624	1,99,624 (May 2019, July 2019, October 2019 and February 2020)	50,000	The Land Record and Survey Officer, Wokha, Nagaland fraudulently drew an amount of ₹2.49 lakh vide bill no. 13 dated nil (TV No. 4 dated 03/07/2017) as less drawn pay arrear for six employees for the period from January 2014 to December 2016.
13.	Law & Justice	Public Prosecutor, Dimapur	12,10,000		12,10,000	Inadmissible drawal of Honorarium of ₹12.10 lakh vide six bills (Bill Nos.166 & 167 of 16-03-2018, 151 & 152 of 24-03-2018, 173 & 174 of 28-03-2018) debited under 'Salary head'. The DDO in reply (November 2019 & October 2020) to inadmissible drawal

**Audit Report for the year ended 31 March 2020**

Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Month and Year of recovery)	Outstanding Amount	Remarks
						of Honararium stated that most of the time, the Officers and staff work beyond normal hours and thereby Honorarium was given from the surplus budget under "Salary head". However, the amount still stand recoverable as regularisation order from the government was not furnished by the department on diversion of funds from Salary head.
			1,77,250		1,77,250	Inadmissible drawal of TA of ₹1.77 lakh vide 2 bills (Bill Nos.168 & 169 of 16-03-2018). The DDO in reply (November 2019 & October 2020) could not furnish the re-appropriation order from the government for utilisation of funds from Salary head to Domestic Travel Expense (DTE) and therefore, the amount still stand recoverable.
14.	Rural Development	BDO, Sanis Wokha	2,83,216	0	2,83,216	Fraudulent drawal of less drawn pay arrears in respect of six employees for the period from July 2016 to December 2017 on the basis of fictitious due & drawn statement vide TV Nos. 20 & 21 of 09-02-2018, however, the employees were drawing the entitlement through the following regular monthly bills: TV Nos. 5 & 6 of 05-01-2017 (December 2016), TV Nos. 13 & 14 of 08-01-2018 (December 2017).
15.	School Education	Sub-Divisional Education Officer, Kiphire	68,13,863	0	68,13,863	Fraudulent drawal of less drawn increment arrears in respect of 214 employees for the period from December 2016 to February 2019 vide Bill Nos. 476 of 15-02-2019, 477 & 478 of 28-02-2019 on the statement prepared against pre-revised pay structure of 7th Revision of Pay (ROP) 2017.
16.		Sub-Divisional Education Officer, Wokha	3,22,276	0	3,22,276	Fraudulent drawal of less drawn pay arrears for ₹3.22 lakh in respect of 28 employees for the period from July 2017 to February 2018 vide TV No. 179 of 31-03-2018. However, the employees were drawing the entitlement through the following regular monthly bills: TV Nos. 43, 44, 45 & 47 of 19-04-2018 (March 2018).
		Sub-Divisional Education Officer, Wokha	13,91,748	0	13,91,748	Fraudulent drawal of less drawn pay arrears for ₹13.92 lakh in respect of 16 employees for the period from July 2017 to May 2018 vide TV No. 137, 136,180 & 139 of 31-03-2018, however, the employees were drawing the entitlement through the following regular monthly bills: (February 2018) TV Nos. 173 & 178 of 31-03-2018, TV. No 14 of 01-09-2017 (August 2017), 21 of 03-08-2017 (July 2017), TV Nos. 40 & 42 of 08-01-2018 (December 2017)
17.		Sub-Divisional Education Officer, Meluri	6,24,139	0	6,24,139	Fraudulent drawal of less drawn arrears in respect of 35 employees for the period from April 2017 to October 2017 vide Bill No. 173 of 15-01-2018, however, the employees were drawing the entitlement through the following

Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Month and Year of recovery)	Outstanding Amount	Remarks
						regular monthly bills: Bill Nos. 65, 67, 69 & 70 of 29-06-2017 (June 2017), 74 of 24-07-2017 (May 2017), 134 of 26-10-2017 (July to September 2017). Name of 3 employees were not found in the regular monthly bills
18.		Sub-Divisional Education Officer, Zunheboto	5,52,355	0	5,52,355	Fraudulent drawal of pay and allowances for ₹5.52 lakh in respect of 20 employees for October 2017 vide Bill No. 57 of 20-11-2017, however, the employees were drawing the entitlement through the following regular monthly bills: Bill Nos. 52, 53 & 54 of 20-11-2017 (October 2017). Name of seven employees were not found in the regular monthly bills.
			69,205		69,205	Fraudulent drawal of DA arrear for ₹0.69 lakh in respect of 175 employees vide Bill Nos. 36 & 37 of 07-09-2017.
			8,30,198		8,30,198	Fraudulent drawal of pay and allowances for ₹8.30 lakh in respect of 15 employees vide Bill No. 269 of 20-11-2017 for October 2017, however, the employees were drawing the entitlement through the following regular monthly bills: Bill No.269 of 20-11-2017 (November 2017)
19.	Economics & Statistics	District Statistical Officer, Phek	2,82,939	0	2,82,939	Fraudulent drawal of HRA arrears in respect of 19 employees for the period from March 2017 to February 2018 on the basis of fictitious due & drawn statement vide eight Bills- (Bill No Nil with TV No 17, Bill No.63 with TV No.12 ,64 with TV No 14 ,65 with TV No.18, 67 with TV No.16, 68 with TV No. Nil, 69 with TV No.13 & 70 with TV No. 11 dated Nil), however, the employees were drawing the entitlement through the following regular monthly bills: May 2017 (Bill No. 10 & Bill No. Nil dated Nil), November 2017 (Bill Nos. 40,41 & 42 dated Nil), February 2018 (Bill Nos. 54,55 & 56 dated Nil)
<b>Total</b>			<b>1,90,92,527</b>	<b>4,64,624</b>	<b>1,86,27,903</b>	<b>67 vouchers</b>

Source: Departmental records

**Appendix 4.2.5**  
**Statement showing full recovery of fraudulent/ excess drawals**  
*(Reference: Paragraph 4.2)*

(Amount in ₹)

Sl. No.	Department	DDO	Excess Amount Drawn	Recovered Amount	Month & Year of recovery (in case recovery initiated)	Remarks	No. of vouchers/ Bills
<b>(A) By Inflating Net Total</b>							
1.	Home	Superintendent of Police, Mokokchung (NPTO)	2,04,000	2,04,000	January 2020	The SP, Mokokchung (NPTO) inflated the basic pay in respect of 22 employees for the month of February, March and April 2017 resulting in excess drawal of ₹2.04 lakh.	3
2.			2,12,783	2,12,783	April 2020	The SP, Mokokchung (NPTO) had drawn an amount of ₹2.13 lakh as pay and allowances arrear by inflating the basic pay in respect of 24 employees for the month of February 2018 which resulted in excess payment.	2
3.	Nagaland State Transport	Assistant General Manager, Nagaland State Transport (NST), Zunheboto	1,55,394	1,55,394	November 2020	The Assistant General Manager, Nagaland State Transport (NST), Zunheboto had inflated the net total of pay and allowances for the months of July 2014, September to November 2014 resulting in excess drawal of ₹1.55 lakh.	4
4.	Rural Development	Block Development Officer, RD Block, Tseminyu	6,08,000	6,08,000	From July 2015 to May 2017 (in 17 installments)	The Block Development Officer, RD Block, Tseminyu had inflated the net total of pay and allowances in 11 bills in respect of 73 employees during the period from March 2013 to November 2014 which resulted in excess drawal of ₹6.08 lakh.	11
5.	School Education	Sub-Divisional Education Officer (SDEO), Shamator	1,00,000	1,00,000	July 2019	The Sub-Divisional Education Officer (SDEO), Shamator had inflated the net totals of pay bills for the month of November and December 2015 resulting in excess drawal of ₹one lakh.	2
			50,000	50,000	July 2019	The Sub-Divisional Education Officer (SDEO), Shamator had inflated the net totals of pay bills for the month of January 2016 resulting in excess drawal of ₹0.50 lakh.	1
6.		Headmaster, Govt. High School, Akuhaito	10,13,299	10,13,299	March 2019	The Headmaster, Govt. High School, Akuhaito had inflated the net totals of pay for the month of May 2015, June 2015, July 2015, August 2015, October 2015 and December 2015 resulting in excess drawal of ₹10.13 lakh.	12

Sl. No.	Department	DDO	Excess Amount Drawn	Recovered Amount	Month & Year of recovery (in case recovery initiated)	Remarks	No. of vouchers/ Bills
7.	Soil & Water Conservation	District Soil Conservation Officer, Kiphire	1,05,050	1,05,050	June 2019, January 2020 and May 2020	The District Soil & Conservation Officer, Kiphire drew an amount of ₹1.05 lakh by inflating the net total of pay and allowances.	1
<b>Total (A)</b>			<b>24,48,526</b>	<b>24,48,526</b>			<b>36</b>
<b>(B) By Double Drawal</b>							
8.	Employment, Skill development and Entrepreneurship	Vice Principal, Industrial Training Institute, Phek	1,11,817	1,11,817	September 2019	The Vice Principal, Industrial Training Institute, Phek had drawn an amount of ₹1.12 lakh as DA arrears in respect of 16 employees for the period from January 2017 to November 2017 which was already drawn during July 2017 and January 2018 resulting in double drawal (Bill nos. 82 to 86 dated 28/03/2018).	5
9.	School Education	Headmaster, Govt. High School, Akuhaito	2,25,593	2,25,593	March 2019	The Headmaster, Govt. High School, Akuhaito had drawn pay and allowances for four employees twice in different bills during March 2016 resulting in double drawal of ₹2.26 lakh (Bill No. 82 dated nil (TV no. 111 dated 03/03/2016)).	1
<b>Total (B)</b>			<b>3,37,410</b>	<b>3,37,410</b>			<b>6</b>
<b>(C) By Fraudulent payment</b>							
10.	Agriculture	Dy. Director of Agriculture (Sugarcane), Agri Expo, 4 <sup>th</sup> Mile, Dimapur	14,93,957	14,93,957	March 2019	The Deputy Director of Agriculture (Sugarcane), Agri Expo, 4 <sup>th</sup> Mile, Dimapur fraudulently drew an amount of ₹14.94 lakh as less drawn pay arrear of 21 employees for the period from December 2010 to January 2015.	5
11.	Cooperation	Assistant Registrar of Cooperative Societies, Kohima	3,28,664	3,28,664	July 2019	The Assistant Registrar of Cooperative Societies, Kohima had fraudulently drawn increment and DA arrear amounting to ₹3.29 lakh in respect of seven retired employees for the period from January 2010 to February 2017.	14
12.	Health & Family Welfare	Senior Medical Officer, Tseminyu	9,00,000	9,00,000	July 2017	The Senior Medical Officer, Tseminyu drew an amount of ₹nine lakh as less drawn arrears in respect of 41 employees for the period from January to October 2017.	4
13.	Health & Family Welfare	Executive Engineer, Medical Engineering Division, Kohima	4,99,385	4,99,385	July 2019	An amount of ₹4.99 lakh was fraudulently drawn (March 2018) as less drawn arrear in respect of 27 officials by the Executive Engineer, Medical Engineering Division, Kohima for the period from December 2016 to February 2018.	27

**Audit Report for the year ended 31 March 2020**

Sl. No.	Department	DDO	Excess Amount Drawn	Recovered Amount	Month & Year of recovery (in case recovery initiated)	Remarks	No. of vouchers/ Bills
14.	Home	Inspector General of Police/INT Kohima	39,22,175	39,22,175	March 2019	The Inspector General of Police/INT, Kohima fraudulently drew an amount of ₹39.22 lakh by manipulating the basic pay of 117 personnel.	10
15.	Jails	Superintendent of Jail, Tuensang	2,03,000	2,03,000	February 2019	The Superintendent of Jail, Tuensang fraudulently drew (March 2016) an amount of ₹2.03 lakh as less pay arrears.	3
16.	Law & Justice	Public Prosecutor, Dimapur	9,680	9,680	November 2019	A.Excess drawal of DA arrear of ₹0.09 lakh in respect of 19 employees for the period from July to November 2017 vide TV Nos.7,8,9,10,11 & 12 of 02-01-2018.	6
17.	Nagaland State Transport	Divisional Manager, Nagaland State Transport, Mokokchung	5,22,355	5,22,355	July 2019	An amount of ₹5.22 lakh was fraudulently drawn (March 2018) by the Divisional Manager, Nagaland State Transport, Mokokchung, as House Rent Allowance arrears in respect of 10 employees for the period April 2015 to January 2018. However, the names of these 10 employees were not found in the regular monthly pay bills.	1
18.	PWD (Roads & Bridges)	E.E, PWD (R &B), Aghunato	4,27,742	4,27,742	March 2017	The E.E, PWD (R &B), Aghunato had fraudulently drawn (February 2017) an amount of ₹4.28 lakh as ROP 2010 arrear (Bill no. 117 dated nil (TV no. 9 of 23/02/2017) and bill no. 118 dated nil (TV no. 8 of 23/02/2017)).	2
19.	Rural Developemnt	Block Development Officer, RD Block, Tseminyu	4,20,644	4,20,644	July 2015	The Block Development Officer, RD Block, Tseminyu drew an amount of ₹4.20 lakh as HRA arrear in respect of 17 employees for the period from January 2012 to March 2014.	17
20.	Rural Developemnt	BDO, Changpang, Wokha	3,33,475	3,33,475	April 2021	The BDO, Changpang, Wokha had drawn an amount of ₹3.33 lakh as pay arrears in respect of seven employees for the period from February 2015 to December 2016.	14
21.	School Education	Sub-Divisional Education Officer, Noklak	3,34,514	3,34,514	February 2019	An amount of ₹3.35 lakh was fraudulently drawn by the Sub-Divisional Education Officer, Noklak as DA arrears in respect of Hindi Teachers for the month of January 2017 to June 2017 by claiming higher basic pay.	1
22.	School Education	Sub Divisional Education Officer, Mangkolemba	1,46,000	1,46,000	April 2019	The Sub Divisional Education Officer, Mangkolemba drew an inadmissible amount of ₹1.46 lakh as DA arrear in respect of 69 fixed pay staff.	2
23.	School Education	Principal, Government Higher	4,13,819	4,13,819	April 2019	The Principal, GHSS, Jalukie fraudulently drew an amount of ₹4.14 lakh as less drawn pay and allowances arrear without sanction order	18

Sl. No.	Department	DDO	Excess Amount Drawn	Recovered Amount	Month & Year of recovery (in case recovery initiated)	Remarks	No. of vouchers/Bills
		Secondary School, Jalukie				and non drawal certificate.	
24.	School Education	Headmaster, Government High School, Suruhuto, Zunheboto	4,85,502	4,85,502	March 2017 and September 2019	The Headmaster, Government High School, Suruhuto, Zunheboto fraudulently drew an amount of ₹4.86 lakh in respect of nine Grade-III staff in addition to the normal pay bills for the month of February 2017.	1
25.	Sericulture	District Sericulture Officer Wokha	1,19,920	1,19,920	March 2019 (in two installments)	The District Sericulture Officer, Wokha fraudulently drew ₹1.19 lakh as house rent allowance arrears in respect of 10 employees for the period from January to November 2014.	1
26.	Treasuries & Accounts	Sub-Treasury Officer, Aboi, Mon	1,08,204	1,08,204	From October 2018 to August 2019 in 11 installments	An amount of ₹1.08 lakh was drawn as less drawn arrear in respect of 17 employees by the Sub-Treasury Officer, Aboi for the period from January 2014 to May 2016.	3
27.	Youth Resources & Sports	District Sports Officer, Mokokchung	1,59,450	1,59,450	June 2020	The District Sports Officer, Mokokchung had fraudulently drawn an amount of ₹1.59 lakh as 7 <sup>th</sup> ROP 2017 arrear for the period from February 2018 to June 2018 in respect of seven contract employees.	10
<b>Total ( C )</b>			<b>1,08,28,486</b>	<b>1,08,28,486</b>			<b>139</b>
<b>Grand total (A+B+C)</b>			<b>1,36,14,422</b>	<b>1,36,14,422</b>			<b>181</b>

Source: Departmental records

**Appendix 4.2.6**  
**Statement showing details of similar cases highlighted in the last five years Audit Reports**  
*(Reference: Paragraph 4.2)*

Sl. No.	Year of Audit Report	Paragraph Reference	Particulars	Money Value (₹in crore)
1.	Audit Report for the Year ended 31 March 2019	2.4	Fraudulent/ excess drawal of money	5.16
		2.5	Fraudulent/ excess drawal of money and submission of fake challans by DDOs	0.45
2.	Audit Report for the Year ended 31 March 2018	5.4	Fraudulent/double/excess drawal by 28 DDOs	7.36
3.	Audit Report for the Year ended 31 March 2017	5.4	Fraudulent/excess drawal by 12 DDOs	1.72
4.	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 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 and allowances by 12 different DDOs	1.96
5.	Audit Report for the Year ended 31 March 2015	5.3	Fraudulent/excess drawal by 41 DDOs	2.81

*Source: C&AG Audit Reports of respective years*



**Appendix 5.2.1**  
**Extent of deficiencies noticed (deviation)**  
*(Reference: Paragraph 5.2.7)*

(₹ in lakh)

Nature of Audit Finding (indicative only)	Audit Sample		Number of deficiencies noticed		Deficiencies as percentage of Sample
	Number	Amount	Number	Amount	
Delay in issue of acknowledgment	61	3,66.48	1	NA	1.64
Delay in issue of Refund orders	61	3,66.48	27	0.90	32.79
Delay in communicating refund orders to counterpart tax authority	61	3,66.48	20	17.11	32.79
Non production of records	61	3,66.48	8	4.98	13.11
Sanction of refund without checking status filing of returns	61	3,66.48	34	348.33	55.74
Refund issued despite deficiencies in refund application	61	3,66.48	59	366.48	1,00.00
Sanction of refund without submission of copy of GSTR-2A along with refund application by taxpayer	61	3,66.48	61	366.48	100.00
Grant of refund without verifying the required documents	61	3,66.48	59	49.27	80.33
Non-payment of interest of delayed processing of refunds	61	3,66.48	27	0.90	44.26

Source: Departmental records

Annexure 5.2.2

Statement showing refund cases pertaining to pre-automation period

(Reference: Paragraph 5.2.7.2)

(Amount in ₹)

Sl. No	Name of the Division	Name of the Assessee	Refund category	GSTIN	ARN	ARN Date	Refund amount claimed
1.	Kohima Ward B	M/S Baby Needs	EXBCL	13BFIPJ3403E1Z3	AA1310180003217	16-10-2018	40,000
2.	Dimapur Ward A	M/S Balaji Automobile	EXBCL	13AYLPA4308A1Z9	AA131018000329R	17-10-2018	7,500
3.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	ANYOTH	13AJWPA5824D5ZB	AA1303180079863	25-10-2018	3,860
4.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	ANYOTH	13AJWPA5824D5ZB	AA1304180059962	25-10-2018	3,240
5.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	ANYOTH	13AJWPA5824D5ZB	AA1311170060803	25-10-2018	6,220
6.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	ANYOTH	13AJWPA5824D5ZB	AA130118005794G	25-10-2018	4,980
7.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	ANYOTH	13AJWPA5824D5ZB	AA130218005367J	25-10-2018	4,420
8.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	ANYOTH	13AJWPA5824D5ZB	AA130518005295G	25-10-2018	6,500
9.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	ANYOTH	13AJWPA5824D5ZB	AA130618007589Z	25-10-2018	2,240
10.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	ANYOTH	13AJWPA5824D5ZB	AA130718005126J	25-10-2018	1,940
11.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	ANYOTH	13AJWPA5824D5ZB	AA130818004740G	25-10-2018	1,240
12.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	ANYOTH	13AJWPA5824D5ZB	AA131217007035V	25-10-2018	5,640
13.	Mokokchung Ward B	M/S Variety Store	EXBCL	13BQNPA9885K1Z9	AA131118000156W	13-11-2018	5,000
14.	Kohima Ward C	M/S Eninum Constructions	EXBCL	13ATSPN3497K1ZY	AA1301190000046	02-01-2019	93,392
15.	Zunheboto Unit	M/S General Shop	EXBCL	13CTWPR4530F1ZF	AA130119000116Z	13-01-2019	17,000
16.	Dimapur Ward A	M/S Azhiete Transport	EXBCL	13AUHPM0839N1ZE	AA130119000371Z	26-01-2019	1,520
17.	Kohima Ward B	M/S NeisakholieRupre-O & Co	EXBCL	13AQJPR5968H3ZA	AA130219000296N	15-02-2019	5,21,736
18.	Dimapur Ward E	M/S Dimapur General Store	EXBCL	13BBIPM2908R1Z9	AA130419000352T	18-04-2019	2,882
19.	Dimapur Ward E	M/S Ensign Constructions	EXBCL	13AJHPT6913B1ZF	AA130419000626I	29-04-2019	4,32,000
20.	Wokha Unit	M/S E N Lotha Enterprise	EXBCL	13AIPPL0144H1ZI	AA1305190000311	02-05-2019	9,566
21.	Dimapur Ward E	M/S Friends Watch House	EXBCL	13ATIPD5206G1Z8	AA130519000153T	07-05-2019	12,400
22.	Dimapur Ward B	M/S The Book Thing	EXBCL	13ANCPL8052A1ZK	AA130519000359D	16-05-2019	1,020
23.	Mokokchung Ward A	M/S Jamir Traders	EXBCL	13AWSPA1037D1Z4	AA130519000465I	22-05-2019	4,820
24.	Kohima Ward A	M/S Lifeline Pharmacy	EXBCL	13CICPM9930P1ZR	AA130519000622O	29-05-2019	11,640

Sl. No	Name of the Division	Name of the Assessee	Refund category	GSTIN	ARN	ARN Date	Refund amount claimed
25.	Dimapur Ward C	M/S Z.C. Marketing	EXBCL	13BBMPC9209F2ZV	AA130619000006S	01-06-2019	28,040
26.	Kohima Ward C	M/S HabemoNgullie Govt. Contractor And Supplier	EXBCL	13ALUPN2852N1ZH	AA130619000270T	20-06-2019	8,040
27.	Mokokchung Ward A	M/S J.K. Enterprise	EXBCL	13AVZPA9564D1ZB	AA130619000339D	22-06-2019	5,600
28.	Dimapur Ward E	M/S Aditi Solar Pvt Ltd	EXBCL	13AAICA7380A1Z2	AA130719000022W	01-07-2019	10,19,636
29.	Dimapur Ward E	M/S Aditi Solar Pvt Ltd	INVITC	13AAICA7380A1Z2	AA130719000003W	01-07-2019	18,17,469
30.	Dimapur Ward B	M/S Funky Buddha	EXBCL	13AUUPG3910H1ZQ	AA130719000068G	02-07-2019	9,896
31.	Dimapur Ward C	M/S MoalongKichu	EXBCL	13AZIPM0605N2ZE	AA1307190004399	20-07-2019	1,49,704
32.	Dimapur Ward A	M/S Shyama Power India Limited	EXBCL	13AAHCS6024L1ZB	AA1307190005678	27-07-2019	4,500
33.	Dimapur Ward E	M/S. Lipika Medical	EXBCL	13ARKPB5059K1ZS	AA130919000049C	04-09-2019	12,304
34.	Dimapur Ward B	M/S Funky Buddha	ANYOTH	13AUUPG3910H1ZQ	AA130919000313L	18-09-2019	84,180

Source: Departmental records

Annexure 5.2.3

Statement showing refund cases pertaining to post-automation period

(Reference: Paragraph 5.2.7.2)

(Amount in ₹)

Sl. No.	Name of the division	Name of the assessee	Nature/ Category of refund	GSTIN	ARN	ARN Date	Refund amount claimed
1.	Kohima Ward A	M/S T.Tachu & Co	EXBCL	13AKZPT0027F1Z2	AA1309190004866	27-09-2019	17,04,210
2.	Kohima Ward C	M/S Vertex Construction	INTRVC	13AASPZ4394A2ZB	AA130919000504G	30-09-2019	1,03,30,651
3.	Kohima Ward B	M/S Excellogics Tech Solutions Private Limited	EXBCL	13AAECE0691E2Z1	AA131019000505V	28-10-2019	30,000
4.	Kohima Ward A	M/S Savizo Chadi & Co.	EXBCL	13AOWPC0583Q1ZE	AA130220000170K	10-02-2020	55,764
5.	Kohima Ward A	M/S Mako Express	EXBCL	13ATOPT8294N1ZL	AA1302200003764	19-02-2020	5,560
6.	Kohima Ward C	M/S Vertex Construction	EXBCL	13AASPZ4394A2ZB	AA130320000081H	04-03-2020	17,43,417
7.	Kohima Ward B	M/S B.C Avennoho & Sons	EXBCL	13COPPP9058G1ZF	AA130320000322F	16-03-2020	24,588
8.	Kohima Ward C	M/S Omni Enterprise	EXBCL	13ABIPZ8057H2Z5	AA130420000101L	30-04-2020	25,578
9.	Kohima Ward B	M/S Dzule Enterprises	EXBCL	13CTBPK0546D1ZB	AA1305200001457	20-05-2020	1,51,520
10.	Kohima Ward A	M/S Ngulie Solo And Sons	EXBCL	13FZDPS4900J1ZB	AA1305200002661	31-05-2020	83,336
11.	Kohima Ward B	M/S Sumlung Enterprises	EXBCL	13AECPW0173L1ZF	AA1306200001918	15-06-2020	32,268
12.	Kohima Ward A	M/S Viu Angami & Sons	EXBCL	13ANZPA8446L1ZF	AA130620000211E	16-06-2020	4,45,517
13.	Kohima Ward C	M/S Vertex Construction	EXBCL	13AASPZ4394A2ZB	AA1307200000447	02-07-2020	5,58,900
14.	Kohima Ward B	M/S Akhrieu & Co.	EXBCL	13CGHPK7468R1ZK	AA130720000110G	06-07-2020	99,262
15.	Dimapur Ward B	M/S M.Solo Engineerings	INTRVC	13ATGPS1877A1ZU	AA1310190002225	17-10-2019	55,28,660
16.	Dimapur Ward A	M/S Coal Mines Associated Traders Private Limited	EXBCL	13AACCC9108N1ZL	AA131119000027X	02-11-2019	44,40,716
17.	Dimapur Ward E	M/S Star Electricals	EXBCL	13ADDP4745L2Z7	AA130120000057C	04-01-2020	10,000
18.	Dimapur Ward D	M/S Calcom Cement India Limited	EXBCL	13AACCC5142J1ZZ	AA1301200003948	16-01-2020	52,280
19.	Dimapur Ward A	M/S Aja Communications	XSPAY	13AYZPD6980B1Z8	AA130220000103L	06-02-2020	2,999
20.	Dimapur Ward A	M/S Coal Mines Associated Traders Private Limited	EXBCL	13AACCC9108N1ZL	AA1302200005843	28-02-2020	23,18,746

Sl. No.	Name of the division	Name of the assessee	Nature/ Category of refund	GSTIN	ARN	ARN Date	Refund amount claimed
21.	Dimapur Ward A	M/S Techno Construction	EXBCL	13ADNPY5020A1ZV	AA1305200000491	08-05-2020	20,000
22.	Dimapur Ward A	M/S Coal Mines Associated Traders Private Limited	EXBCL	13AACCC9108N1ZL	AA130620000031G	03-06-2020	31,03,162
23.	Mokokchung Ward B	M/S North-East Trader	ASSORD	13CSBPP1874Q1Z8	AA131119000487J	26-11-2019	14,56,006
24.	Wokha Unit	M/S Ren Kik E.Z.J & Co.	EXBCL	13BYIPK7855E2ZA	AA131019000168R	15-10-2019	12,652
25.	Wokha Unit	M/S Ren Kik E.Z.J & Co.	EXBCL	13BYIPK7855E2ZA	AA1305200000673	10-05-2020	50,000
26.	Mon Unit	M/S Toalem Hardware Store	EXBCL	13AIYPT4999D1ZE	AA130620000033C	04-06-2020	19,000
27.	Zunheboto Unit	M/S Hekishe And Bros	EXBCL	13BNVPA9055Q2Z8	AA1302200004085	20-02-2020	3,000

Source: Departmental records

**Annexure 5.2.4**  
**Statement showing documents uploaded online pertaining to post-automation period**  
*(Reference: Paragraph 5.2.7.3)*

Sl. No	Name of Division	Name of the assessee	GSTIN	ARN	ARN Date	Documents uploaded online
1.	Kohima Ward A	M/S T.Tachu & Co	13AKZPT0027F1Z2	AA1309190004866	27-09-2019	Refund application
2.	Kohima Ward B	M/S Excellogics Tech Solutions Private Limited	13AAECE0691E2Z1	AA131019000505V	28-10-2019	Refund application
3.	Kohima Ward A	M/S Savizo Chadi & Co.	13AOWPC0583Q1ZE	AA130220000170K	10-02-2020	Refund application
4.	Kohima Ward A	M/S Mako Express	13ATOPT8294N1ZL	AA1302200003764	19-02-2020	Refund application
5.	Kohima Ward C	M/S Vertex Construction	13AASPZ4394A2ZB	AA130320000081H	04-03-2020	Refund application
6.	Kohima Ward B	M/S B.C Avennoho & Sons	13COPPP9058G1ZF	AA130320000322F	16-03-2020	Refund application
7.	Kohima Ward C	M/S Omni Enterprise	13ABIPZ8057H2Z5	AA130420000101L	30-04-2020	Refund application
8.	Kohima Ward B	M/S Dzule Enterprises	13CTBPK0546D1ZB	AA1305200001457	20-05-2020	Refund application
9.	Kohima Ward A	M/S Ngulie Solo And Sons	13FZDPS4900J1ZB	AA1305200002661	31-05-2020	Refund application
10.	Kohima Ward A	M/S Viu Angami & Sons	13ANZPA8446L1ZF	AA130620000211E	16-06-2020	Refund application
11.	Kohima Ward C	M/S Vertex Construction	13AASPZ4394A2ZB	AA1307200000447	02-07-2020	Refund application
12.	Dimapur Ward E	M/S Star Electricals	13ADDP4745L2Z7	AA130120000057C	04-01-2020	Refund application
13.	Dimapur Ward A	M/S Aja Communications	13AYZPD6980B1Z8	AA130220000103L	06-02-2020	Refund application
14.	Dimapur Ward A	M/S Techno Construction	13ADNPY5020A1ZV	AA1305200000491	08-05-2020	Refund application
15.	Wokha Unit	M/S Ren Kik E.Z.J & Co.	13BYIPK7855E2ZA	AA131019000168R	15-10-2019	Refund application
16.	Wokha Unit	M/S Ren Kik E.Z.J & Co.	13BYIPK7855E2ZA	AA1305200000673	10-05-2020	Refund application
17.	Zunheboto Unit	M/S Hekishe And Bros	13BNVPA9055Q2Z8	AA1302200004085	20-02-2020	Refund application
18.	Mon Unit	M/S Toalem Hardware Store	13AIYPT4999D1ZE	AA130620000033C	04-06-2020	Refund application, Tax invoice.
19.	Dimapur Ward A	M/S Coal Mines Associated Traders Private Limited	13AACCC9108N1ZL	AA1302200005843	28-02-2020	Refund application, Summary of TDS for Sept & Oct 2019, Electronic Cash Ledger, GSTR 7A- TDS certificate for sept & Oct 2019.
20.	Dimapur Ward A	M/S Coal Mines Associated Traders Private Limited	13AACCC9108N1ZL	AA130620000031G	03-06-2020	Refund application, Summary of TDS for February 2020, Electronic Cash Ledger, GSTR 7A-TDS February 2020.

Sl. No	Name of Division	Name of the assessee	GSTIN	ARN	ARN Date	Documents uploaded online
21.	Kohima Ward C	M/S Vertex Construction	13AASPZ4394A2ZB	AA130919000504G	30-09-2019	Refund application, Statement 6
22.	Dimapur Ward B	M/S M.Solo Engineerings	13ATGPS1877A1ZU	AA1310190002225	17-10-2019	Refund application, Statement 6, Application regarding request for release of bill. Bill attached.
23.	Dimapur Ward A	M/S Coal Mines Associated Traders Private Limited	13AACCC9108N1ZL	AA131119000027X	02-11-2019	Refund application, Electronic Cash Ledger, GSTR 7A-TDS for April, May, June 2019.Summary of TDS for April, May, June 2019.
24.	Mokokchung Ward B	M/S North-East Trader	13CSBPP1874Q1Z8	AA131119000487J	26-11-2019	Refund application, Order for re-application by Addl. Commissioner-State Taxes.
25.	Kohima Ward B	M/S Sumlung Enterprises	13AECPW0173L1ZF	AA1306200001918	15-06-2020	Refund application, GSTR 3B-Jan 2020
26.	Kohima Ward B	M/S Akhrieu & Co.	13CGHPK7468R1ZK	AA130720000110G	06-07-2020	Refund application, GSTR 3B-Feb 2020, march 2020, April 2020, May 2020.
27.	Dimapur Ward D	M/S Calcom Cement India Limited	13AACCC5142J1ZZ	AA1301200003948	16-01-2020	Refund application, Electronic Cash Ledger.

Annexure 5.2.5

Statement showing list of Refund cases in which deficiency noticed (Interest due-paid/ not paid) Pre-automation

(Reference: Paragraph 5.2.7.5)

(Amount in ₹)

Sl. No.	Name of Division	Name of the assessee	GSTIN	ARN	Date GST RFD-02	Date of GST RFD-06	Refund amount claimed	Period of delay (in days)
1.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA1303180079863	25-10-2018	21-12-2019	3,860	362
2.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA1304180059962	25-10-2018	21-12-2019	3,240	362
3.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA1311170060803	25-10-2018	21-12-2019	,6220	362
4.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA130118005794G	25-10-2018	21-12-2019	4,980	362
5.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA130218005367J	25-10-2018	21-12-2019	4,420	362
6.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA130518005295G	25-10-2018	21-12-2019	6,500	362
7.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA130618007589Z	25-10-2018	21-12-2019	2,240	362
8.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA130718005126J	25-10-2018	21-12-2019	1,940	362
9.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA130818004740G	25-10-2018	21-12-2019	1,240	362
10.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA131217007035V	25-10-2018	21-12-2019	5,640	362
11.	Dimapur Ward E	M/S Friends Watch House	13ATIPD5206G1Z8	AA130519000153T	07-05-2019	19-12-2019	12,400	166
12.	Dimapur Ward A	M/S Balaji Automobile	13AYLPA4308A1Z9	AA131018000329R	17-10-2018	20-12-2019	7,500	369
13.	Dimapur Ward A	M/S Azhiete Transport	13AUHPM0839N1ZE	AA130119000371Z	26-01-2019	20-12-2019	1,520	268
14.	Dimapur Ward E	M/S Dimapur General Store	13BBIPM2908R1Z9	AA130419000352T	18-04-2019	19-12-2019	2,882	185
15.	Dimapur Ward B	M/S The Book Thing	13ANCPL8052A1ZK	AA130519000359D	16-05-2019	20-12-2019	1,020	158
16.	Dimapur Ward C	M/S Z.C. Marketing	13BBMPC9209F2ZV	AA130619000006S	01-06-2019	20-12-2019	28,040	142
17.	Dimapur Ward E	M/S Aditi Solar Pvt Ltd	13AAICA7380A1Z2	AA130719000022W	01-07-2019	03-09-2019	10,19,636	4
18.	Dimapur Ward E	M/S Aditi Solar Pvt Ltd	13AAICA7380A1Z2	AA130719000003W	01-07-2019	10-10-2019	18,17,469	41
19.	Dimapur Ward B	M/S Funky Buddha	13AUUPG3910H1ZQ	AA130719000068G	02-07-2019	20-12-2019	9,896	111
20.	Dimapur Ward C	M/S Moalongkichu	13AZIPM0605N2ZE	AA1307190004399	20-07-2019	20-12-2019	1,49,704	93
21.	Dimapur Ward A	M/S Shyama Power India Limited	13AAHCS6024L1ZB	AA1307190005678	27-07-2019	20-12-2019	4,500	86
22.	Dimapur Ward B	M/S Funky Buddha	13AUUPG3910H1ZQ	AA130919000313L	18-09-2019	20-12-2019	84,180	33
23.	Kohima Ward B	M/S Baby Needs	13BFIPJ3403E1Z3	AA1310180003217	16-10-2018	19-02-2019	40,000	66
24.	Kohima Ward C	M/S Habemo Nnullie Govt. Contractor and Supplier	13ALUPN2852N1ZH	AA130619000270T	20-06-2019	10-12-2019	8,040	113

Source: Departmental records



## Annexure 5.2.6

Statement showing list of Refund cases in which deficiency noticed (Applications not disposed off within time - Interest due-paid/ not paid)  
Post-automation

(Reference: Paragraph 5.2.7.5)

							(Amount in ₹)	
Sl. No.	Name of the assessee	GSTIN	ARN	Date of GST RFD-02	Date of GST RFD-06	Refund amount claimed	Period of delay	
1.	M/S T.Tachu & Co	13AKZPT0027F1Z2	AA1309190004866	27-09-2019	29-06-2020	1,704,210	216	
2.	M/S Vertex Construction	13AASPZ4394A2ZB	AA130919000504G	30-09-2019	11-10-2019	1,03,30,651		
3.	Excellogics Tech Solutions Private Limited	13AAECE0691E2Z1	AA131019000505V	28-10-2019	29-10-2019	30,000		
4.	M/S Savizo Chadi & Co.	13AOWPC0583Q1ZE	AA130220000170K	10-02-2020	14-02-2020	55,764		
5.	M/S Mako Express	13ATOPT8294N1ZL	AA1302200003764	19-02-2020	25-02-2020	5,560		
6.	M/S Vertex Construction	13AASPZ4394A2ZB	AA130320000081H	04-03-2020	07-03-2020	17,43,417		
7.	M/S B.C Avennoho & Sons	13COPPP9058G1ZF	AA130320000322F	16-03-2020	19-03-2020	24,588		
8.	M/S Omni Enterprise	13ABIPZ8057H2Z5	AA130420000101L	30-04-2020	05-05-2020	25,578		
9.	M/S Dzule Enterprises	13CTBPK0546D1ZB	AA1305200001457	20-05-2020	21-05-2020	1,51,520		
10.	M/S Ngulie Solo And Sons	13FZDPS4900J1ZB	AA1305200002661	31-05-2020	09-06-2020	83,336		
11.	M/S Sumlung Enterprises	13AECPW0173L1ZF	AA1306200001918	15-06-2020	16-06-2020	32,268		
12.	M/S Viu Angami & Sons	13ANZPA8446L1ZF	AA130620000211E	16-06-2020	24-06-2020	4,45,517		
13.	M/S Vertex Construction	13AASPZ4394A2ZB	AA1307200000447	02-07-2020	02-07-2020	5,58,900		
14.	M/S Akhrieu & Co.	13CGHPK7468R1ZK	AA130720000110G	06-07-2020	06-07-2020	99,262		
15.	M/S M.Solo Engineerings	13ATGPS1877A1ZU	AA1310190002225	17-10-2019	18-10-2019	55,28,660		
16.	M/S Coal Mines Associated Traders Private Limited	13AACCC9108N1ZL	AA131119000027X	02-11-2019	13-01-2020	44,40,716	12	
17.	M/S Star Electricals	13ADDP4745L2Z7	AA130120000057C	04-01-2020	19-03-2020	10,000	15	
18.	M/S Calcom Cement India Limited	13AACCC5142J1ZZ	AA1301200003948	20-01-2020	20-01-2020	52,280		
19.	M/S Aja Communications	13AYZPD6980B1Z8	AA130220000103L	24-02-2020	25-02-2020	2,999		
20.	M/S Coal Mines Associated Traders Private Limited	13AACCC9108N1ZL	AA1302200005843	28-02-2020	17-03-2020	23,18,746		
21.	M/S Techno Construction	13ADNPY5020A1ZV	AA1305200000491	08-05-2020	27-05-2020	20,000		

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Sl. No.	Name of the assessee	GSTIN	ARN	Date of GST RFD-02	Date of GST RFD-06	Refund amount claimed	Period of delay
22.	M/S Coal Mines Associated Traders Private Limited	13AACCC9108N1ZL	AA130620000031G	03-06-2020	12-06-2020	31,03,162	
23.	M/S North-East Trader	13CSBPP1874Q1Z8	AA131119000487J	27-11-2019	27-11-2019	14,56,006	
24.	M/S Ren Kik E.Z.J & Co.	13BYIPK7855E2ZA	AA131019000168R	15-10-2019	26-11-2019	12,652	
25.	M/S Ren Kik E.Z.J & Co.	13BYIPK7855E2ZA	AA1305200000673	10-05-2020	15-05-2020	50,000	
26.	M/S Toalem Hardware Store	13AIYPT4999D1ZE	AA130620000033C	04-06-2020	03-07-2020	19,000	
27.	M/S Hekishe And Bros	13BNVPA9055Q2Z8	AA1302200004085	20-02-2020	21-02-2020	3,000	

Source: Departmental records

**Annexure 5.2.7**  
**Statement showing non-production of records**  
*(Reference: Paragraph 5.2.7.6)*

(Amount in ₹)

Sl. No	Name of the Division	Name of the assessee	List of records (files/registers) in the auditee unit	GSTIN	ARN & Date	Amount claimed
1.	Dimapur Ward E	M/S Ensign Constructions	GST form RFD-02 & 06	13AJHPT6913B1ZF	AA130419000626I & 29-4-2019	43,2000
2.	Dimapur Ward E	M/S. Lipika Medical	GST form RFD- 02 & 06	13ARKPB5059K1ZS	AA130919000049C & 04-9-2019	12,304
3.	Kohima Ward A	M/S Lifeline Pharmacy	GST form RFD-02 & 06	13CICPM9930P1ZR	AA130519000622O & 29-5-2019	11,640
4.	Mokokchung Ward B	M/S Variety Store	GST form RFD-02 & 06	13BQNPA9885K1Z9	AA131118000156W & 13-11-2018	5,000
5.	Mokokchung Ward A	M/S Jamir Traders	GST form RFD-02 & 06	13AWSPA1037D1Z4	AA130519000465I & 22-05-2019	4,820
6.	Mokokchung Ward A	M/S J.K.Enterprise	GST form RFD-02 & 06	13AVZPA9564D1ZB	AA130619000339D & 22-06-2019	5,600
7.	Zunheboto Unit	M/S General Shop	GST form RFD-02 & 06	13CTWPR4530F1ZF	AA130119000116Z & 13-01-2019	17,000
8.	Wokha Unit	M/S E N Lotha Enterprise	GST form RFD-02 & 06	13AIPPL0144H1ZI	AA1305190000311 & 02-5-2019	9,566

Source: Departmental records

**Annexure 5.2.8**

**Statement showing refund orders forwarded to counterpart tax authority  
(Abnormal delay in communicating refund orders to counterpart tax authority)**

(Reference: Paragraph 5.2.7.7)

Sl. No.	Name of the Division	Name of the assessee	GSTIN	ARN & Date	ARN Date	Date of issue of Refund Sanction Order in Form GST - RFD-06	Total Amount of Refund sanctioned			Date of receipt of refund order from the State nodal officer to the Central nodal officer	Delay in days
							IGST	CGST	SGST		
1.	Dimapur Ward A	M/S Balaji Automobile	13AYLPA4308A1Z9	AA131018000329R	17-10-2018	20-12-2019	7,500			28-01-2020	32
2.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA1303180079863	25-10-2018	21-12-2019		1,930	1,930	28-01-2020	31
3.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA1304180059962	25-10-2018	21-12-2019		1,620	1,620	28-01-2020	31
4.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA1311170060803	25-10-2018	21-12-2019		3,110	3,110	28-01-2020	31
5.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA130118005794G	25-10-2018	21-12-2019		2,490	2,490	28-01-2020	31
6.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA130218005367J	25-10-2018	21-12-2019		2,210	2,210	28-01-2020	31
7.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA130518005295G	25-10-2018	21-12-2019		3,250	3,250	28-01-2020	31
8.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA130618007589Z	25-10-2018	21-12-2019		1,120	1,120	28-01-2020	31
9.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA130718005126J	25-10-2018	21-12-2019		970	970	28-01-2020	31
10.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA130818004740G	25-10-2018	21-12-2019		620	620	28-01-2020	31
11.	Dimapur Ward A	M/S Nagaland Steel Engineering Works	13AJWPA5824D5ZB	AA131217007035V	25-10-2018	21-12-2019		2,820	2,820	28-01-2020	31
12.	Dimapur Ward A	M/S Azhiete Transport	13AUHPM0839N1ZE	AA130119000371Z	26-01-2019	20-12-2019		760	760	28-01-2020	32

Sl. No.	Name of the Division	Name of the assessee	GSTIN	ARN & Date	ARN Date	Date of issue of Refund Sanction Order in Form GST - RFD-06	Total Amount of Refund sanctioned			Date of receipt of refund order from the State nodal officer to the Central nodal officer	Delay in days
							IGST	CGST	SGST		
13.	Kohima Ward B	M/S Neisakholie Rupre-O & Co	13AQJPR5968H3ZA	AA130219000296N	15-02-2019	19-02-2019	5,21,736			09-01-2020	317
14.	Dimapur Ward B	M/S The Book Thing	13ANCPL8052A1ZK	AA130519000359D	16-05-2019	20-12-2019		510	510	24-01-2020	28
15.	Dimapur Ward C	M/S Z.C. Marketing	13BBMPC9209F2ZV	AA130619000006S	01-06-2019	20-12-2019		14,020	14,020	18-01-2020	22
16.	Dimapur Ward E	M/S Aditi Solar Pvt Ltd	13AAICA7380A1Z2	AA130719000022W	01-07-2019	03-09-2019	10,19,636			16-10-2019	36
17.	Dimapur Ward B	M/S Funky Buddha	13AUUPG3910H1ZQ	AA130719000068G	02-07-2019	20-12-2019		4,948	4,948	24-01-2020	28
18.	Dimapur Ward C	M/S Moalongkichu	13AZIPM0605N2ZE	AA1307190004399	20-07-2019	20-12-2019		74,852	74,852	18-01-2020	22
19.	Dimapur Ward A	M/S Shyama Power India Limited	13AAHCS6024L1ZB	AA1307190005678	27-07-2019	20-12-2019	4,500			28-01-2020	32
20.	Dimapur Ward B	M/S Funky Buddha	13AUUPG3910H1ZQ	AA130919000313L	18-09-2019	20-12-2019		42,090	42,090	24-01-2020	28
						<b>Sub Total</b>	<b>15,53,372</b>	<b>1,57,320</b>			
						<b>Total (IGST and CGST)</b>	<b>17,10,692</b>				

Source: Departmental records

**Annexure 5.2.9**  
**Statement showing the Evasion of Tax**  
*(Reference: Paragraph 5.2.7.8.2)*

(₹ in lakh)

Name of Firms	ARN	Form reference	Tax period	TDS deducted @ 2%	Taxable value	Tax payable		Total tax	Total Invoice value with tax
						CGST @ 6%	SGST@ 6%		
M/S T. Tachu & Co.	AA1309190004866	GSTR7/7A	July 2019	6.15	274.74	16.48	16.48	32.97	307.71
		GSTR7/7A	November 2018	10.89	486.07	29.16	29.16	58.33	544.40
M/S Coal Mines Associated Traders Pvt. Ltd	AA1302200005843	GSTR7/7A	September 2019	13.7	611.56	36.69	36.69	73.39	684.95
	AA131119000027X	GSTR7/7A	April 2019	8.74	390.08	23.40	23.40	46.81	436.89
		GSTR7/7A	May 2019	22.51	1,005.09	60.31	60.31	120.61	1,125.7
		GSTR7/7A	June 2019	13.16	587.29	35.24	35.24	70.48	657.77
M/S Ren Kik Ezj & Co.	AA131019000168R	GSTR7/7A	August 2019	0.14	5.89	0.35	0.35	0.71	6.60
		GSTR7/7A	September 2019	0.18	8.20	0.49	0.49	0.98	9.18
		GSTR7/7A	October 2019	0.24	11.13	0.67	0.67	1.34	12.47
		GSTR7/7A	November 2019	0.84	37.52	2.25	2.25	4.50	42.02
		GSTR7/7A	December 2019	0.84	37.66	2.26	2.26	4.52	42.18
<b>Sub Total (A)</b>					<b>3,455.23</b>	<b>207.30</b>	<b>207.30</b>	<b>414.64</b>	
M/S T. Tachu & Co.	AA1309190004866	GSTR 3B	July 2019		0	0	0	0	0
		GSTR 3B	November 2018		0	0	0	0	0
M/S Coal Mines Associated Traders Pvt. Ltd	AA1302200005843	GSTR 3B	September 2019		504.70	30.28	30.28	60.56	565.27
	AA131119000027X	GSTR 3B	April 2019		0	0	0	0	0
		GSTR 3B	May 2019		0	0	0	0	0
		GSTR 3B	June 2019		375.00	22.50	22.50	45.00	420.00
M/S Ren Kik Ezj & Co.	AA131019000168R	GSTR 3B	August 2019 to December 2019		0.00600	0.00036	0.00036	0.00072	0.00672
<b>Sub Total (B)</b>					<b>879.71</b>	<b>52.78</b>	<b>52.78</b>	<b>1,05.56</b>	
<b>Evasion (A-B)</b>					<b>2,575.54</b>	<b>154.53</b>	<b>154.53</b>	<b>309.06</b>	

Source: Departmental records

**Appendix 5.3.1**  
**Statement showing 52 numbers of invalid/ obsolete C Forms of Nagaland**  
*(Reference: Paragraph 5.3)*

Sl. No.	Name of the Selling Dealers	Period of accounts	Name of Purchasing Dealer	Name of Ward	C Form No	Date of Issue of Form	Transaction period/ date	Amount of Invalid C Form	Rate of Tax (Per cent)	Tax evasion	Nos. of Month	Interest Payable (Up to April 2022)	
Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8	Col.9	Col. 10	Col. 11 = (Col. 10 /100)*Col. 9	Col.12	Col.13 = ((2/100)*Col.11*Col.12)	
1.	M/s. K. D. Cement	2013-14	M/s Zhimomi Iron & Steel 13501614094	Ward D, Dimapur	NL 144545	22-08-2013	January-March 2014	1,05,66,915	13.25	14,00,116	96	26,88,223	
2.					NL 144544	22-08-2013	October-December 2013	1,11,18,969	13.25	14,73,263	96	28,28,666	
3.	M/s. Mondelez India Foods Ltd.	2013-14	M/s Lucy Store 1309008136	Mokokchung	NL 135817	10-08-2013	January-March 2014	14,23,536	13.25	1,88,619	96	3,62,148	
4.					NL 135816	10-08-2013	October-December 2013	10,00,661	13.25	1,32,588	96	2,54,568	
5.			M/s Devangi & Company 13500768174	Ward B, Dimapur	NL 137085	Nil	January 2014	18,33,865	13.25	2,42,987	96	4,66,535	
6.					NL 137084	Nil	October-December 2013	56,24,684	13.25	7,45,271	96	14,30,920	
7.		2014-15	M/s B.N Enterprises 13501954002	Ward B, Dimapur	NL 134024	Nil	January-March 2015	63,47,070	13.25	8,40,987	84	14,12,858	
8.			M/s Lucy Store 1309008136	Mokokchung	NL 135821	10-08-2013	April-June 2014	10,03,121	13.25	1,32,914	84	2,23,295	
9.					NL 135822	10-08-2013	July-September 2014	9,15,611	13.25	1,21,318	84	2,03,815	
10.		M/s. Alembic Pharmaceuticals Ltd.	2013-14	M/s Medi Pharma 13010018193	Ward A, Dimapur	NL 139487	20-04-2014	October-December 2013	5,58,799	4.75	26,543	96	50,962
11.						NL 143277	21-08-2013	January-March 2014	1,95,497	4.75	9,286	96	17,829
12.	NL 143278					21-08-2013	April-June 2014	8,57,787	4.75	40,745	96	78,230	
13.	M/s. HCL Infosystems Ltd.	2013-14	M/s Tsensons Associate 13010455103	Ward A, Dimapur	NL 132251	17-08-2012	January-February 2014	2,38,46,326	4.75	11,32,700	96	21,74,785	
14.					NL 132250	17-08-2012	October-December 2013	2,76,76,350	4.75	13,14,627	96	25,24,083	
15.					NL 143283	21-08-2013	January-February 2014	4,08,99,580	4.75	19,42,730	96	37,30,042	
16.			M/s Eastern Enterprise 13500699163	Ward A, Dimapur	NL 143282	Nil	October-December 2013	5,74,73,687	4.75	27,30,000	96	52,41,600	

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Sl. No.	Name of the Selling Dealers	Period of accounts	Name of Purchasing Dealer	Name of Ward	C Form No	Date of Issue of Form	Transaction period/ date	Amount of Invalid C Form	Rate of Tax (Per cent)	Tax evasion	Nos. of Month	Interest Payable (Up to April 2022)	
17.	M/s. Voltas Ltd.	2013-14	M/s P.M Enterprises 1301009407	Ward A, Dimapur	NL 145039	26-06-2013	October-November 2013	7,34,488	13.25	97,320	96	1,86,854	
18.			M/s Gurbachan Radios 13010006071		NL 142766	20-06-2013	October-December 2013	8,28,199	13.25	1,09,736	96	2,10,694	
19.	M/s. Krishna Traders	2013-14	M/s KC Stores 13070201039	Kohima	NL 114609	11-12-2013	October-December 2013	20,39,573	13.25	2,70,243	96	5,18,867	
20.					NL 114610	11-12-2013	January-March 2014	14,15,695	13.25	1,87,580	96	3,60,153	
21.					M/s Premier Enterprises 13060086060	NL 054542	31-05-2006	October-December 2013	19,93,594	13.25	2,64,151	96	5,07,170
22.						NL 054543	31-05-2006	January-March 2014	13,72,451	13.25	1,81,850	96	3,49,152
23.			M/s Mohit Distributors 13010749032	Ward A, Dimapur	NL 143119	27-01-2014	October-December 2013	19,32,656	13.25	2,56,077	96	4,91,668	
24.					NL 143120	27-01-2014	January-March 2014	12,16,570	13.25	1,61,196	96	3,09,495	
25.					M/s RS traders 13020983037	Ward B, Dimapur	OJBB 060396	13-12-2013	July-September 2013	16,93,669	13.25	2,24,411	96
26.			OJBB 060397	13-12-2013			October-December 2013	20,80,394	13.25	2,75,652	96	5,29,252	
27.			OJBB 060398	13-12-2013			January-March 2014	11,75,908	13.25	1,55,808	96	2,99,151	
28.	M/s. Gulf Oil Corporation Ltd.	2013-14	M/s Mahesh Motors 13500456158	Ward F, Dimapur	NL 144141	22-07-2013	February-March 2014	9,13,827	13.25	1,21,082	96	2,32,478	
29.					NL 144140	22-07-2013	October-December 2013	11,01,028	13.25	1,45,886	96	2,80,102	
30.	M/s. Nestle India Ltd.	2013-14	M/s Longkumer Enterprises 13090053101	Mokokchung	NL 115673	06-05-2013	October 2013-February 2014	77,02,337	13.25	10,20,560	96	19,59,475	
31.					NL 135426	08-05-2013	January-March 2014	2,79,87,513	13.25	37,08,345	96	71,20,023	
32.					NL 135425	08-05-2013	October-December 2013	2,77,64,146	13.25	36,78,749	96	70,63,199	
33.		2014-15	M/s Eastern Medical 13090005106	Mokokchung	NL 135428	08-05-2013	April-June 2014	1,67,56,167	13.25	22,20,192	84	37,29,923	
34.					NL 135429	08-05-2013	July-September 2014	79,15,734	13.25	10,48,835	84	17,62,042	



Sl. No.	Name of the Selling Dealers	Period of accounts	Name of Purchasing Dealer	Name of Ward	C Form No	Date of Issue of Form	Transaction period/ date	Amount of Invalid C Form	Rate of Tax (Per cent)	Tax evasion	Nos. of Month	Interest Payable (Up to April 2022)				
35.					NL 135430	08-05-2013	October-December 2014	1,91,18,562	13.25	25,33,209	84	42,55,792				
36.					NL 135432	08-05-2013	January-March 2015	1,55,48,000	13.25	20,60,110	84	34,60,985				
37.					M/s Longkumer Enterprises 13090053101	Mokokchung	NL 114968	14-09-2013	April-June 2014	44,24,832	13.25	5,86,290	84	9,84,968		
38.							NL 114969	14-09-2015	July-September 2014	70,79,714	13.25	9,38,062	84	15,75,944		
39.					2015-16	M/s Eastern Agencies 13090002173	Mokokchung	NL 135451	08-05-2013	January-March 2016	1,32,54,073	4.75	6,29,568	72	9,06,579	
40.								NL 135450	08-05-2013	October-December 2015	1,23,38,242	4.75	5,86,066	72	8,43,936	
41.								NL 135449	08-05-2013	July-September 2015	1,27,96,464	4.75	6,07,832	72	8,75,278	
42.								M/s Eastern Medical 13090005106	NL 135431	08-05-2013	April-June 2015	1,21,84,773	4.75	5,78,777	72	8,33,438
43.					2016-17	M/s Eastern Agencies 13090002173	Mokokchung	NL 135452	08-05-2013	April-June 2016	2,43,61,126	4.75	11,57,153	60	13,88,584	
44.								NL 135453	08-05-2013	July-September 2016	2,45,23,022	4.75	11,64,844	60	13,97,812	
45.								NL 135454	08-05-2013	October-December 2016	2,27,84,551	4.75	10,82,266	60	12,98,719	
46.								NL 135455	08-05-2013	January-March 2017	2,95,71,737	4.75	14,04,658	60	16,85,589	
47.					2017-18	M/s Eastern Agencies 13090002173	Mokokchung	NL 135456	08-05-2013	April-June 2017	2,38,74,675	4.75	11,34,047	48	10,88,685	
48.					M/s. Goodyear India Pvt. Ltd.	2013-14	M/s MH Enterprises 13501096055	Ward A, Dimapur	NL 144584	Nil	October-December 2013	7,44,579	13.25	98,657	96	1,89,421
49.					M/s Glaxo Smithkline Healthcare Ltd.	2014-15	M/s Chakravarty & Co 13020084169	Ward B, Dimapur	NL 141639	12-06-2013	April-June 2014	1,19,37,624	13.25	15,81,735	84	26,57,315
50.									NL 141640	12-06-2013	July-September 2014	1,34,07,214	13.25	17,76,456	84	29,84,446
51.					M/s. Everest Agency House	2013-14	M/s Bachan Store 13160043146	Zunheboto	NL 058243	25-08-2013	October-December 2013	26,82,998	4.75	1,27,442	96	2,44,689
52.	M/s. Durga Store	2013-14	M/s Oking 13040610177	Dimapur	NL 081162	06-05-2014	January-March 2014	2,60,71,761	4.75	12,38,409	96	23,77,745				
<b>Total</b>								<b>57,46,70,354</b>		<b>4,58,87,949</b>		<b>7,90,79,051</b>				

Source: Departmental records

Appendix 5.6.1

Statement showing details of license fee and royalty collected and remained outstanding

(Reference: Paragraph 5.6 (i) and (iii))

(Amount in ₹)

Sl. No.	Name of firm	Games	Date of issue of license	License validity	License fee/rate	License/ renewal fee payable				License fee/renewal paid	Revenue earned from Royalty	Interest on delayed payment	Total revenue earned	Total license fee due
						2016-17	2018	2019	2020					
1.	M/s K365 Web Assets Pvt. Ltd	Poker (only No Limit Texas and Pot Limit Omaha)	14-12-2016	13-12-2019 (Yet to be renewed)	10,00,000	10,00,000	10,00,000	10,00,000	0	30,00,000	2,03,821	0	32,03,821	20,00,000
2.	M/s Club Empire Tech Pvt. Ltd	Poker (only No Limit Texas and Pot Limit Omaha)	15-12-2016	License cancelled on 02-03-2020	10,00,000	10,00,000	0	0	0	10,00,000	0	0	10,00,000	40,00,000
3.	WYZ Games India Pvt. Ltd	Poker (only No Limit Texas and Pot Limit Omaha)	16-12-2016	License suspended on 14-08-2019	10,00,000	10,00,000	0	0	0	10,00,000	0	0	10,00,000	20,00,000
4.	Quantum Skill Gaming & Tech Pvt. Ltd	Poker (only No Limit Texas and Pot Limit Omaha)	16-12-2016	15-12-2019 (Yet to be renewed)	10,00,000	10,00,000	10,00,000	10,00,000	0	30,00,000	7,44,500	0	37,44,500	20,00,000
5.	Baazi Networks Pvt. Ltd	Poker (only No Limit Texas and Pot Limit Omaha)	10-03-2017	09-03-2019 (Yet to be renewed)	10,00,000	10,00,000	10,00,000	10,00,000	0	30,00,000	50,44,853	0	80,44,853	20,00,000
6.	Sachar Gaming Pvt. Ltd	Poker (only No Limit Texas and Pot Limit Omaha), Rummy, Quizzes	22-03-2017	22-03-2019 (Yet to be renewed)	25,00,000	25,00,000	25,00,000	25,00,000	0	50,00,000	20,80,244	0	70,80,244	50,00,000
7.	Tictok Skill Games Pvt. Ltd	Quiz games	31-03-2017	31-03-2019 (Yet to be renewed)	10,00,000	10,00,000	10,00,000	10,00,000	0	20,00,000	1,39,441	6,575	21,46,016	20,00,000
8.	Stick Pool Pvt. Ltd	Snooker and Pool	27-04-2018	27-04-2020	10,00,000	NA	10,00,000	10,00,000	10,00,000	30,00,000	1,33,654	0	31,33,654	0

Sl. No.	Name of firm	Games	Date of issue of license	License validity	License fee/rate	License/ renewal fee payable				License fee/renewal paid	Revenue earned from Royalty	Interest on delayed payment	Total revenue earned	Total license fee due
						2016-17	2018	2019	2020					
9.	Quadrafic Media Pvt. Ltd	Poker (only No Limit Texas and Pot Limit Omaha)	04-10-2018	04-10-2020 (Yet to be renewed)	10,00,000	NA	10,00,000	10,00,000	0	20,00,000	70,24,183	0	90,24,183	10,00,000
10.	Sachiko Gaming Pvt. Ltd	Poker (only No Limit Texas and Pot Limit Omaha)	11-10-2018	11-10-2020	10,00,000	NA	10,00,000	10,00,000	10,00,000	30,00,000	32,35,197	0	62,35,197	0
11.	Golden Skill Game Pvt. Ltd	i)Poker (only No Limit Texas and Pot Limit Omaha) ii) Rummy iii) Binary iv) Virtual Sports and Racing v) Quiz	11-10-2018	License cancelled on 04-09-2019	25,00,000	NA	25,00,000	0	0	25,00,000	0	0	25,00,000	0
12.	Luminary Enterprises	Bouquet of games*	18-08-2020		25,00,000	NA	NA	NA	25,00,000	25,00,000	0	0	25,00,000	
<b>Total</b>										<b>3,10,00,000</b>	<b>1,86,05,893</b>	<b>6,575</b>	<b>4,96,12,468</b>	<b>2,00,00,000</b>

Source: Departmental records

\*A license for three or more games including for all genres of games provided together.

**Annexure 5.6.2**  
**Statement showing penalty liable to be paid by the firms**  
*(Reference: Paragraph 5.6 (ii))*

(Amount in ₹)

Sl. No	Name of the firm	Rate	Date of issue of license	License validity	Penalty		
					Period	Rate (1 <sup>st</sup> to 3 <sup>rd</sup> year/4 <sup>th</sup> to 5 <sup>th</sup> year)*	Amount
1.	M/s K365 Web Assets Pvt. Ltd	10,00,000	14-12-2016	13-12-2019	1 year 18 days	10,00,000/ 20,00,000	2,53,255.89
2.	M/s Club Empire Tech Pvt. Ltd	10,00,000	15-12-2016	02-03-2020 (cancelled)	2 years 78 days	10,00,000	3,09,134.20
3.	WYZ Games India Pvt. Ltd	10,00,000	16-12-2016	14-08-2019 (suspended)	1 year 241 days	10,00,000	2,08,740.82
4.	Quantum Skill Gaming & Tech Pvt. Ltd	10,00,000	16-12-2016	15-12-2019	1 year 15 days	10,00,000/ 20,00,000	2,51,046.58
5.	Baazi Networks Pvt. Ltd	10,00,000	10-03-2017	09-03-2019	1 year 296 days	10,00,000/ 20,00,000	4,57,985.75
6.	Sachar Gaming Pvt. Ltd	25,00,000	22-03-2017	22-03-2019	1 year 283 days	25,00,000/ 50,00,000	11,21,030.14
7.	Tictok Skill Games Pvt. Ltd	10,00,000	31-03-2017	31-03-2019	1 year 275 days	10,00,000/ 20,00,000	4,42,520.55
8.	Stick Pool Pvt. Ltd	10,00,000	27-04-2018	27-04-2020	248 days	10,00,000	81,534.25
9.	Quadrafic Media Pvt. Ltd	10,00,000	05-10-2018	04-10-2020	87 days	10,00,000	28,602.74
10.	Sachiko Gaming Pvt. Ltd	10,00,000	12-10-2018	11-10-2020	80 days	10,00,000	26,301.37
11.	Golden Skill Game Pvt. Ltd	25,00,000	11-10-2018	04-09-2019 (cancelled)			0.00
12.	Luminary Enterprises	25,00,000	18-08-2020				0.00
<b>Total</b>							<b>31,80,152.29</b>

Source: Departmental records

\* The Annual License Fee of ₹10 lakh per game per annum or ₹25 lakh for a bouquet of games per annum for the first three years and ₹20 lakh per game per annum or ₹50 lakh for a bouquet of games per annum for the next two years.

## Appendix 5.7.1

**Rates of goods and passenger tax as per Schedule under Section 3 of Nagaland  
Passengers & Goods Taxation (Amendment) Act, 2000**

*(Reference: Paragraph 5.7)*

Sl. No.	Vehicle type	Annual Goods/Passenger Tax Rate (In ₹)
<b>Motor vehicles for transportation of goods on hire</b>		
1.	Upto 2 metric tons	500
2.	Upto 5 metric tons	1,000
3.	Upto 10 metric tons	1,500
4.	Upto 20 metric tons	2,000
5.	Upto 30 metric tons	2,500
6.	Above 31 metric tons	3,000
<b>Motor vehicle for carriage of passengers on hire or reward</b>		
<b>City Bus</b>		
1.	Upto 25 seating capacity	1,250
2.	Upto 30 seating capacity	1,500
3.	Upto 35 seating capacity	1,750
4.	Upto 42 seating capacity	2,000
5.	Above 43 seating capacity	2,250
<b>Stage/ Contract Carriage</b>		
1.	Upto 25 seating capacity	1,500
2.	Upto 30 seating capacity	1,750
3.	Upto 35 seating capacity	2,000
4.	Upto 42 seating capacity	2,250
5.	Above 43 seating capacity	2,500
<b>Taxi (Motor Cab)</b>		
1.	Auto rickshaw seating capacity of 3 passengers	750
2.	Auto rickshaw seating capacity above 4	1,000
3.	Local taxi	1,000
4.	Regional taxi	1,000
5.	All India/State tourist taxi	1,250
<b>Taxi (Maxi cab)</b>		
1.	Regional taxi	1,250
2.	All India/State tourist taxi	1,500

Source: Departmental records

**Appendix 5.7.2**

**Motor vehicle Tax rates for transport vehicles under Section IV & V of Nagaland Motor Vehicle Taxation (Amendment) Act 1999**

*(Reference: Paragraph 5.7)*

<b>Sl. No.</b>	<b>Vehicle type</b>	<b>Annual MV Tax Rate (In ₹)</b>
1.	Local taxi within municipal limit	600
2.	Region taxi	800
3.	State tourist taxi	1,000
4.	All India tourist taxi	1,800
5.	Auto taxi (three seating capacity)	300
6.	Auto taxi (tempo) for every additional seat above three	40
7.	Maxi cab - regional	4,000
8.	Maxi cab - State	5,000
9.	Maxi cab – All India	6,000
10.	Rural bus service	80 per seat
11.	Inter-district bus	120 per seat
12.	City bus service	120 per seat 40 for every standing passenger not more than 10
13.	Inter-State bus	300 per seat
14.	All India tourist bus	300 per seat
15.	Vehicle used for transport of goods	340 for first 500 kgs or less 500 for every additional 500 kgs of load thereof

*Source: Departmental records*

## Appendix 5.7.3

## Transport office-wise number of vehicles registered and defaulted in payment of tax during 2016-20

(Reference: Paragraph 5.7)

(Amount in ₹)

Sl. No.	Office	MV tax		Goods tax		Passenger tax		Total
		Tax amount	Vehicle count	Tax amount	Vehicle count	Tax amount	Vehicle count	
1.	District Transport Offices (DTO), Tuensang (NL-3)	20,75,789	183	50,625	50	6,750	4	21,33,164
2.	DTO, Mon (NL-4)	30,48,399	449	1,65,125	74	38,735	33	32,52,259
3.	DTO, Wokha (NL-5)	27,64,350	190	90,375	51	7,245	5	28,61,970
4.	DTO, Zunheboto (NL-6)	5,19,996	92	20,750	8	18,140	10	5,58,886
5.	DTO, Dimapur (NL-7)	55,41,790	3,684	8,14,375	667	22,41,775	1,638	85,97,940
6.	DTO, Phek (NL-8)	2,81,394	73	24,125	19	2,520	2	3,08,039
7.	Regional Transport Offices (RTO), Kohima (NL-1)	5,27,46,816	6,316	1,72,44,620	5,628	11,26,740	413	7,11,18,176
8.	RTO, Mokokchung (NL-2)	44,00,542	470	4,20,125	173	7,530	5	48,28,197
<b>Total</b>		<b>7,13,79,076</b>	<b>11,457</b>	<b>1,88,30,120</b>	<b>6,670</b>	<b>34,49,435</b>	<b>2,110</b>	<b>9,36,58,631</b>

Source: VAHAN Report Portal, MORTH

Appendix 6.1.1

Statement showing investments by the State Government in State Public Sector Undertakings whose accounts are in arrears

(Reference: Paragraph 6.1.6)

(₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Year upto which finalised	Paid-up share capital	Period of Account pending finalisation	Investment made by the State Government	
					Equity	Loans
1	2	3	4	5	6	7
<b>A</b>	<b>Working Government Companies</b>					
1.	Nagaland Industrial Development Corporation Ltd, Dimapur	2017-18	23.20	2018-19 to 2019-20	0	7.26
2.	Nagaland State Mineral Development Corporation Ltd., Kohima	2017-18	1.60	2018-19 to 2019-20	0	0
3.	Nagaland Hotels Ltd, Dimapur	2014-15	0.40	2015-16 to 2019-20	0.42	0
4.	Nagaland Handloom & Handicrafts Development Corporation., Ltd	2009-10	0.83	2010-11 to 2019-20	0.85	0
5.	Nagaland Industrial Raw Materials Supply Corporation Ltd., Dimapur	2017-18	1.23	2018-19 to 2019-20	0	0
	<b>Total A (Working Government Companies)</b>		27.26		0	0
<b>B</b>	<b>Non-working Government Companies</b>					
6.	Nagaland Sugar Mill Company Limited	2001-02	5.89	2002-03 to 2019-20	0	0
	<b>Total B (Non-working Government Companies)</b>				<b>1.27</b>	<b>7.26</b>
<b>Grand Total (A+B)</b>					<b>1.27</b>	<b>7.26</b>

Source: Departmental records



## Appendix 6.1.2

## Summarised financial results of Government Companies for the latest year for which accounts are finalised

(Reference: Paragraphs 6.1.8 and 6.1.8.2)

(Figures in Column 5 to (6) and (8) to (10) are ₹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	Turn over	Impact of accounts comments	Paid up Capital	Accumulated Profit (+) / Loss(-)	Free Reserves & Surplus	Long Term Loans outstanding	Capital Employed <sup>@</sup>	Return on Capital Employed <sup>#</sup>	Percentage of return on Capital Employed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>A. Working Government Companies</b>														
1.	Nagaland Industrial Development Corporation Ltd, Dimapur	2017-18	2019-20	0.21	-1.69	1.97	-	23.20	-39.27	0	48.59	32.52	-1.48	
<b>Sector-wise total</b>				<b>0.21</b>	<b>-1.69</b>	<b>1.97</b>	<b>-</b>	<b>23.20</b>	<b>-39.27</b>	<b>0</b>	<b>48.59</b>	<b>32.52</b>	<b>-1.48</b>	
<b>MANUFACTURING</b>														
2.	Nagaland State Mineral Development Corporation Ltd., Kohima	2017-18	2019-20	-2.25	-2.25	0.53	-	1.60	-10.33	0	0	-8.73	-2.25	
<b>Sector-wise total</b>				<b>-2.25</b>	<b>-2.25</b>	<b>0.53</b>	<b>-</b>	<b>1.60</b>	<b>-10.33</b>	<b>0</b>	<b>0</b>	<b>-8.73</b>	<b>-2.25</b>	
<b>SERVICES</b>														
3.	Nagaland Hotels Ltd, Dimapur	2014-15	2019-20	-1.92	-1.92	4.00	-	0.40	-13.65	0	8.39	-4.86	-1.92	
<b>Sector-wise total</b>				<b>-1.92</b>	<b>-1.92</b>	<b>4.00</b>	<b>-</b>	<b>0.40</b>	<b>-13.65</b>	<b>0</b>	<b>8.39</b>	<b>-4.86</b>	<b>-1.92</b>	
<b>MISCELLANEOUS</b>														
4.	Nagaland Handloom & Handicrafts Development Corporation., Ltd	2009-10	2013-14	0.02	-0.14	0.28	-	0.83	-4.16	0	10.61	7.28	0.02	

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Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalized	Earnings before interest and taxes (EBIT)	Net Profit/ Loss	Turn over	Impact of accounts comments	Paid up Capital	Accumulated Profit (+) / Loss(-)	Free Reserves & Surplus	Long Term Loans outstanding	Capital Employed <sup>@</sup>	Return on Capital Employed <sup>#</sup>	Percentage of return on Capital Employed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
5.	Nagaland Industrial Raw Materials Supply Corporation Ltd., Dimapur	2017-18	2019-20	-0.03	-0.03	0.00	-	1.23	-1.21	0	0.05	-1.07	-0.03	
<b>Sector-wise total</b>				<b>-0.01</b>	<b>-0.17</b>	<b>0.28</b>	<b>-</b>	<b>2.06</b>	<b>-5.37</b>	<b>0</b>	<b>10.66</b>			
<b>Total A (All sector wise working Government Companies)</b>				<b>-3.97</b>	<b>-6.03</b>	<b>6.78</b>		<b>27.26</b>	<b>-68.62</b>		<b>67.64</b>			
<b>B. Non-working Companies</b>														
<b>MANUFACTURING</b>														
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	-
<b>Sector-wise total</b>				<b>-0.08</b>	<b>-0.08</b>	<b>0</b>	<b>0</b>	<b>5.89</b>	<b>-15.10</b>	<b>0</b>	<b>6.08</b>	<b>-2.76</b>	<b>-0.08</b>	<b>-</b>
<b>Total B (All sector wise non-working Government Companies)</b>				<b>-0.08</b>	<b>-0.08</b>	<b>0</b>	<b>0</b>	<b>5.89</b>	<b>-15.89</b>	<b>0</b>	<b>6.08</b>	<b>-2.76</b>	<b>-0.08</b>	
<b>Grand Total (A+B)</b>				<b>-4.05</b>	<b>-6.11</b>	<b>0</b>	<b>0</b>	<b>5.89</b>	<b>-90.62</b>	<b>0</b>	<b>73.72</b>			

Source: Departmental records

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

<sup>@</sup> Capital employed = Paid up Capital-Accumulated loss+ loans

**Appendix 6.1.3**  
**Statement showing Rate of Real Return on Government Investment**  
*(Reference: Paragraph 6.1.9)*

(₹ 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 $K=I \times (I+J)$	L $L=I*J/100$	M
Upto 2012-13		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
2019-20	510.65	0.00	0.00	0.00	24.49	0.00	24.29	535.14	7.80	576.88	41.74	-6.03
<b>Total</b>							<b>270.38</b>					

\* worked out in respect of 5 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	$A*100/D$
2019-20	-6.03	270.38	-2.23	576.88	-1.05

Source: Departmental record