

**Appendix-2.2.1 (A)**

**Statement showing the details of 54 projects identified under Kohima Smart City Mission as of July 2022**

*(Reference: Paragraph 2.2.8.1)*

Sl. No.	Name of the project	Project Cost	Cost as per Work Order	Amount Released till Date	Financial Progress	Physical Progress	Remarks
		(₹ in crore)			(In per cent)		
1.	Urban Design - Public plazas, Kiosks, Public amenities, Landscaping, Sculptures etc.						
	<i>Beautification of Kohima Town Phase-I</i>	16.18	15.71	9.18	58.44	85.00	Work Order Issued
	<i>Walkable Street</i>	7.20					DPR Completed
	<i>Upgradation of Local Ground</i>	63.92					DPR Completed
2.	Multi services utility duct	20.06					DPR Completed
Under Sl. No. 1	Footover Bridge & Development of Parking Area	6.89					DPR Under Preparation
3.	Utility removal	7.00					DPR Completed
4.	Rejuvenation of bazaars - Cityscaping	7.30					DPR Completed
5.	Upgrading Central Commercial Area( <i>KMC/KSCDL Office</i> )	1.32	1.17	1.124	96.08	100.00	Work Completed
6.	Advertisements and Hoarding	11.00					DPR Under Preparation
7.	Cycle Tracks	5.38					DPR Under Preparation
8.	Street furniture	3.45					DPR Under Preparation
9.	Road cleaning vehicles equipment	4.74	4.74	4.740	100.00	100.00	Work completed
10.	Pelican and Puffin pedestrian systems	0.25					DPR Under Preparation
11.	Traffic Bollards	0.20					Tender Stage
12.	Internal road network development	16.56					DPR Under Preparation
13.	Smart Street lighting system including CCTV digital signage	0.74	0.74	0.74	100.00	100.00	Work Completed
14.	Pedestrian Space Footpath disable friendly	5.32					DPR Under Preparation
15.	Smart parking including CCTV, Boom	2.70					DPR Under Preparation

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Sl. No.	Name of the project	Project Cost	Cost as per Work Order	Amount Released till Date	Financial Progress	Physical Progress	Remarks
		(₹ in crore)			(In per cent)		
16.	Resurfacing of existing main paved roads	6.64					DPR Under Preparation
17.	Multi-level car parking	60					Undertaken by Municipal Department
	(Old Medical Dte)		27.54	14.00	50.84	53.00	
	(Old NST)		25.16	12.88	51.19	55.00	
18.	Old secretariat Redevelopment-Mini Sports Complex	13.87					DPR Completed
	Old secretariat Redevelopment-MLCP	28.24	0				DPR Completed
	Old secretariat redevelopment-Hotel	55.45	0				DPR Completed
19.	Old secretariat redevelopment- Commercial Block - Office and Shopping space	41.33	0				DPR Completed
20.	Old secretariat redevelopment-Transforming all Government buildings into Disable friendly.	4.87	4.65	2.53	54.41	56.00	Work Order Issued
21.	Building facade rejuvenation, site development works including lighting and landscaping - New Market, Naga bazaar, Dak lane, Porter lane buildings	3.50					DPR Under Preparation
22.	Naga Heritage Museum Interpretation and resource center with augmented reality tours and heritage tours	23.59					DPR Completed
23.	Redevelopment of Tourism Information and Facilitation Center	0					DPR Under Preparation
24.	Recreational Tourism Battle Tank Area World War 2 sites						
Under Sl. No. 21	<i>Capital cultural Hall</i>	36.35	14.40	9.18	63.74	70.00	Work Order Issued
	<i>Capital cultural Hall (Ancillary Works)</i>		21.45	0.00	0.00	42.00	Work Order Issued
25.	<i>Battle Tank</i>	10.90					DPR Completed
26.	Artisan Village	9.00	0				DPR Under Preparation
27.	World War Memorial & Heritage Site	5.00					DPR Under Preparation
28.	Area Redevelopment strategy - In situ slum upgradation - Slum rehabilitation and rejuvenation of the old houses	92.63					DPR Under Preparation
Under Sl. No. 1	<i>Community Hall cum parking at New Market</i>		2.04	1.64	80.07	85.00	Work Order Issued
29.	SCADA System for Water	4.50	0				DPR Under Preparation
30.	Water quality monitoring system and real time display	0	0				DPR Under Preparation

Sl. No.	Name of the project	Project Cost	Cost as per Work Order	Amount Released till Date	Financial Progress	Physical Progress	Remarks
		(₹ in crore)			(In per cent)		
31.	Smart metering with leakage control system and theft control	0	0				DPR Under Preparation
32.	3 Bin Segregation Dustbins	0	0				DPR Under Preparation
33.	Reverse Vending Machines Pilot project	0	0				DPR Under Preparation
34.	GPS enabled vehicles for waste collection (21 Tata mobiles given to wards)	1.53	1.53	1.53	100.00	100.00	Work Completed
35.	Community Waste Composting Organic kitchen waste	0	0				DPR Under Preparation
36.	Bio-Toilets Public convenience (25 Nos)	0.9971	0.9971	1.00	100.00	100.00	Work Order Issued
37.	Decentralized waste water treatment DEWATS	12.00	0				DPR Under Preparation
38.	Electricity Distribution-Underground Electrical Network	53.17	0				DPR Under Preparation
39.	Electricity Distribution-Electrical Sub-station	0	0				DPR Under Preparation
40.	Electricity Distribution- Smart meters	0	0				DPR Under Preparation
41.	Electricity Distribution-Roof top solar panels	55.76	0				DPR Under Preparation
42.	Sustainable urban drainage system including Re-use	41.52	0				DPR Completed
43.	Rain water harvesting	18.84	0				DPR Completed
44.	Green Belt Development	29.92	0				DPR Under Preparation
45.	GIS based asset management system	1.50	0				DPR Under Preparation
46.	Ropeway	40.90	0				DPR Under Preparation
47.	Bus stops Detailed Information kiosks with real time status and Advertisements	19.14	0				DPR Under Preparation
48.	Additional Buses for lease	0.84	0.84	0.84	100.00	100.00	Work Completed
49.	Fire Station Automated Fire Response System	10	0				DPR Under Preparation

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Sl. No.	Name of the project	Project Cost	Cost as per Work Order	Amount Released till Date	Financial Progress	Physical Progress	Remarks
		(₹ in crore)			(In per cent)		
50.	Emergency Response System Early warning and evacuation system	13.00	0				DPR Under Preparation
51.	Smart Ambulance	0.60	0.60	0.60	100.00	100.00	Work Completed
52.	Discover Kohima Web Mobile apps for comprehensive heritage and tourism promotion	0	0				DPR Under Preparation
53.	Wi-Fi hotspot zones - City Wi-Fi Hotspot - Reception area, Wi-Fi Router, Civil works	4.53	4.53	2.15	47.54	100.00	Work Completed
54.	Integrated Command and Control Center for Kohima Smart City	131.16	131.16	74.61	56.88	85.00	Work Completed

Source: Departmental records

**Appendix-2.2.1 (B)**  
**Statement showing the details of financial progress vis-à-vis physical progress as of July 2022**  
*(Reference: Paragraphs 2.2.8.1 and 2.2.11.1)*

Sl. No.	Name of work	Estimated cost	Cost as per work order	Amount released till date	Financial progress	Physical progress	Remarks
		(₹ in crore)			(In per cent)		
Urban Design - Public plazas, Kiosks, Public amenities, Landscaping, Sculptures, etc.							
1.	Beautification of Kohima Town Phase-I	16.18	15.71	9.18	58.44	85	Work Order Issued
2.	Walkable Street	7.20					DPR Completed
3.	Upgradation of Local Ground	63.92					
4.	Multi services utility duct	20.06					
5.	Foot-over Bridge & Development of Parking Area	6.89					
6.	Utility removal	7.00					DPR Under Preparation
7.	Rejuvenation of bazaars – City scaping	7.30					DPR Completed
8.	Upgrading Central Commercial Area (KMC/ KSCDL Office)	1.32	1.17	1.124	96	100	Work Completed
9.	Advertisements and Hoarding	11.00	0				DPR Under Preparation
10.	Cycle Tracks	5.38	0				
11.	Street furniture	3.45	0				
12.	Road cleaning vehicles equipment	4.74	4.74	4.74	100	100	Work completed
13.	Pelican and Puffin pedestrian systems	0.25	0				DPR Under Preparation
14.	Traffic Bollards	0.20	0				Tender Stage
15.	Internal road network development	16.56	0				DPR Under Preparation
16.	Smart Street lighting system including CCTV digital signage	0.74	0.74	0.74	100	100	Work Completed
17.	Pedestrian Space Footpath disable friendly	5.32	0				DPR Under Preparation
18.	Smart parking including CCTV, Boom	2.70	0				
19.	Resurfacing of existing main paved roads	6.64	0				
20.	Multi-level car parking	60.00					Undertaken by Municipal Department
	(Old Medical Directorate)		27.54	14.00	51	53	
	(Old NST)		25.16	12.88	51	55	
21.	Old secretariat Redevelopment-Mini Sports Complex	13.87					DPR Completed
22.	Old secretariat Redevelopment-MLCP	28.24	0				
23.	Old secretariat redevelopment-Hotel	55.45	0				

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Sl. No.	Name of work	Estimated cost	Cost as per work order	Amount released till date	Financial progress	Physical progress	Remarks
		(₹ in crore)			(In per cent)		
24.	Old secretariat redevelopment- Commercial Block - Office and Shopping space	41.33	0				DPR Completed
25.	Old secretariat redevelopment-Transforming all Government buildings into Disable friendly.	4.87	4.65	2.53	54	56	Work Order Issued
26.	Building facade rejuvenation, site development works including lighting and landscaping - New Market, Naga bazaar, Dak lane, Porter lane buildings	3.50	0				DPR Under Preparation
27.	Naga Heritage Museum Interpretation and Resource Center with augmented reality tours and heritage tours	23.59	0				DPR Completed
28.	Redevelopment of Tourism Information and Facilitation Center	0	0				DPR Under Preparation
29.	Recreational Tourism Battle Tank Area World War 2 sites	No concept note/ DPR was prepared. Hence, no expenditure incurred against the work.					
30.	Capital cultural Hall	36.35	14.40	9.18	64	70	Work Order Issued
	Capital cultural Hall (Ancillary Works)		21.45	0	0	42	
31.	Battle Tank	10.90					DPR Completed
32.	Artisan Village	9.00	0				DPR Under Preparation
33.	World War Memorial & Heritage Site	5.00					
34.	Area Redevelopment strategy - In situ slum upgradation - Slum rehabilitation and rejuvenation of the old houses	92.63					
35.	Community Hall cum parking at New Market		2.04	1.64	80	85	
36.	SCADA System for Water	4.50	0				DPR Under Preparation
37.	Water quality monitoring system and real time display	0	0				
38.	Smart metering with leakage control system and theft control	0	0				
39.	3 Bin Segregation Dustbins	0	0				
40.	Reverse Vending Machines Pilot project	0	0				
41.	GPS enabled vehicles for waste collection(21 Tata mobiles given to wards)	1.53	1.53	1.53	100	100	Work Completed
42.	Community Waste Composting Organic kitchen waste	0	0				DPR Under Preparation
43.	Bio-Toilets Public convenience (25 Nos)	0.9971	0.9971	1.00	100	100	Work Order Issued
44.	Decentralised waste water treatment DEWATS	12.00	0				DPR Under Preparation
45.	Electricity Distribution-Underground Electrical Network	53.17	0				DPR Under Preparation
46.	Electricity Distribution-Electrical Sub-station	0	0				
47.	Electricity Distribution- Smart meters	0	0				

Sl. No.	Name of work	Estimated cost	Cost as per work order	Amount released till date	Financial progress	Physical progress	Remarks
		₹ in crore)			(In per cent)		
48.	Electricity Distribution-Roof top solar panels	55.76	0				
49.	Sustainable urban drainage system including Re-use	41.52	0				DPR Completed
50.	Rain water harvesting	18.84	0				DPR Completed
51.	Green Belt Development	29.92	0				DPR Under Preparation
52.	GIS based asset management system	1.5	0				
53.	Ropeway	40.9	0				
54.	Bus stops Detailed Information kiosks with real time status and Advertisements	19.14	0				
55.	Additional Buses for lease	0.84	0.84	0.84	100	100	Work Completed
56.	Fire Station Automated Fire Response System	10.00	0				DPR Under Preparation
57.	Emergency Response System Early warning and evacuation system	13.00	0				
58.	Smart Ambulance	0.60	0.60	0.60	100	100	Work Completed
59.	Discover Kohima Web Mobile apps for comprehensive heritage and tourism promotion	0	0				DPR Under Preparation
60.	Wi-Fi hotspot zones - City Wi-Fi Hotspot - Reception area, Wi-Fi Router, Civil works	4.53	4.53	2.15	48	100	Work Completed
61.	Integrated Command and Control Center for Kohima Smart City	131.16	131.16		57	85	

Source: Departmental records

**Details of 61 works as of July 2022:**

Status of the works	No. of Project	Cost of the work as per work order	Expenditure till date	Financial Progress
		(₹ in crore)		(in per cent)
Work Completed	8	145.31	86.33	59.41
Work Order Issued/ Ongoing	6	111.95	50.41	45.03
Tender Stage	1	0	0	0.00
DPR Completed	13	0	0	0.00
DPR Under Preparation	32	0	0	0.00
No detail	1	0	0	0.00
<b>Total</b>	<b>61</b>	<b>257.26</b>	<b>136.74</b>	<b>--</b>

*Source: Departmental records*



## Appendix-2.2.2

## Statement showing TDS of Income Tax to be deducted from the three companies

(Reference: Paragraph 2.2.9.2)

(Amount in ₹)

Sl. No.	Name Contractor	Name of work	Bill No.& date	Amount passed for payment (Monthly invoice)	Income Tax TDS @ 2% & 10%
1.	Bharat Electronics Ltd. (BEL)	Integrated Command Control Centre (ICCC) (Adv.)	20 of 3/7/2019	15,00,00,000	30,00,000
2.		S-II	120 of 28/02/2020	10,17,02,295	20,34,046
3.		S-II	127 of 19/03/2020	5,00,24,805	10,00,496
4.		S-II	40 of 5/8/2020	7,50,10,054	15,00,201
5.		S-III	56 of 03/9/2020	3,72,88,364	7,45,767
6.		S-III	73 of 9/10/2020	67,97,924	1,35,958
7.		S-II&III	83 of 17/11/2020	13,79,87,125	27,59,743
8.		S-II&III	100 of 4/01/2021	14,52,90,851	29,05,817
9.		S-II&III	120 of 30/3/2021	4,19,77,682	8,39,554
<b>Sub-Total (A) (2%)</b>				<b>74,60,79,100</b>	<b>1,49,21,582</b>
1.	M/s. WAPCOS	(PMC) M/Adv.	5 of 26/4/2019	86,39,650	8,63,965
2.		(TASK-1&3)	98 of 19/12/2019	22,11,607	2,21,161
3.			105 of 8/2/2020	19,01,156	1,90,116
4.			6 of 2/5/2020	85,59,922	8,55,992
5.			58 of 9/8/2020	15,39,627	1,53,963
6.			97 of 21/12/2020	44,72,764	4,47,276
7.			126 of 31/3/2021	75,49,313	7,54,931
8.			TASK-2 LUMPSUM	113 of 8/3/2021	49,40,657
9.		14 of 6/7/2021	18,00,000	1,80,000	
<b>Sub-Total (B) (10%)</b>				<b>4,16,14,696</b>	<b>41,61,470</b>
1.	M/s. Symbios Creations Ltd.	WIFI Project (Adv.) 1st	104 of 21/12/2019	68,01,747	1,36,035
2.		2nd	130 of 30/3/2020	68,01,747	1,36,035
3.		3rd	84 of 24/11/2020	31,73,542	63,471
4.		4th	106 of 5/2/2020	15,86,770	31,735
5.		5th	6 of 3/5/2021	15,86,771	31,735
6.		6th	16 of 16/7/2021	15,86,771	31,735
<b>Sub-Total – C (2%)</b>				<b>2,15,37,348</b>	<b>8,61,494</b>
<b>Grand Total (A+B+C)</b>					<b>1,99,44,546</b>

Source: Figures of KSCDL

**Appendix-2.2.3**

**Statement showing details of payment made before actual execution of the work**  
(Reference: Paragraph 2.2.10.6)

Sl. No.	Items of works	Unit	Rate	As per RA Bill		Qty. actually executed as per joint physical inspection
				Qty	Amount (in ₹)	
1	Providing and fixing ISI marked flush door shutters decorative type, ore of block board construction with frames of 1st class hard wood and well matched teak 3 ply veneering with vertical grains of cross bands and face veneers on both faces of shutters, 35 mm thick including ISI marked stainless steel butt hinges with necessary screws	Sqm	2,923.85	15.44	45,144.24	Nil
2	Providing and fixing 1 mm thick MS sheet sliding shutters with frames and diagonal braces of 40x40x6 angle iron, 3mm gusset at the junction and corners 25 mm dia pulley, 40x40x6 angle and T iron guide at the top and bottom respectively including applying a priming coat of approved steel primer	Sqm	5,078.58	31.32	1,59,061.13	Nil
3	Providing and fixing ball bearing for rolling shutters	No.	1603.8	4	6,415.20	Nil
4	Providing and fixing at all heights false ceiling of 12 mm thick tapered edge gypsum board conforming to IS 2095 including providing and fixing of frame work make of special sections power pressed from MS Sheet and galvanised in accordance with zinc coating 600 as per IS 277 and consisting of angle cleats of size 25mm wide x 1.6mm thick	Sqm	2,644.45	153	4,04,600.85	Nil
5	Marble works in flooring with extra for stairs	Sqm	5,035.51	24.15	1,21,607.57	Nil
6	Providing and laying ceramic glazed floor tiles 300x300 mm of 1st quality conforming to IS 13755 of NITCO, ORIENT, SOMANY, KAJARIA or equivalent make in colours such as white, ivory, grey fume red Brown	Sqm	1,151.83	77.57	89,347.45	Nil
7	Providing and fixing aluminium works for doors, windows, ventilators and partitions with extruded built up standard tubular sections/appropriate Z sections and other sections of approved make conforming to IS:733 and IS:1285 fixed withdrawal plug and screws or with fixing clips, or with expansion hold fasteners including necessary filling up of gaps at junction, at top, bottoms and sides with required PVC/neoprene felt etc.	Kg	511.44	258.67	1,32,294.19	Nil
8	Providing and fixing glazing in aluminium door, windows, ventilators, shutters, etc. with PVC/neoprene gasket etc complete as per architectural drawing.	Sqm	1,415.64	26.46	37,457.83	Nil
9	Finishing walls with textured exterior paint "Sandex Matt" of M/s Snowcem India Ltd. or equivalent of required shade.	Sqm	268.68	219.98	59,105.30	Nil
10	12 mm thick plaster in proportion 1:3 (1-Cement, 3-fine sand) For Second Floor (External wall)	Sqm	247.69	181.63	44,987.32	Nil
<b>Total</b>					<b>11,00,021.08</b>	<b>--</b>

Source: KSCDL Records and Joint Physical Inspection Report

**Appendix-2.2.4**  
**Statement showing activity-wise time schedule**  
*(Reference: Paragraph 2.2.11.1)*

Sl. No.	Activity wise Deliverable	Time period (T0 date of signing of Contract) and T1 is the date of appointment of implementing agency
1.	<b>Activity 1:</b> Inception Report	T0+ 15 days
2.	<b>Activity 2:</b> a) For ABD Modules: Submission of Situation Analysis Report for Modules and its acceptance& approval by the Smart City/SPV b) For Pan City Module: Submission of Business Re-engineering Report (BPR) and Final function requirement specifications (FRS) and its acceptance& approval by the Smart City/SPV	T0+ 12 Months
3.	<b>Activity 3:</b> For ABD and Pan City Modules: Feasibility Study Report and its acceptance& approval by the Smart City/SPV	
4.	<b>Activity 4:</b> For ABD and Pan City Modules: Submission of Detailed Project Report and its acceptance& approval by the Smart City/SPV	
5.	<b>Activity 5:</b> For ABD and Pan City Modules: Submission of Bid Documents and its acceptance& approval by the Smart City/SPV	

Source: Contract Agreement and RFP

**Appendix-2.2.5**  
**Statement showing projects implemented without involvement of the PMC**  
*(Reference: Paragraph 2.2.11.1)*

Sl. No.	Project Name	Project Cost (in crore)	Cost as per Work Order (in crore)	Amount Released till Date (in crore)	Physical Progress
1.	<i>Beautification of Kohima Town Phase-I</i>	16.18	15.71	9.18	85%
2.	Upgrading Central Commercial Area ( <i>KMC/KSCDL Office</i> )	1.32	1.17	1.124	100%
3.	Road cleaning vehicles equipment	4.74	4.74	4.740	100%
4.	Smart Street lighting system including CCTV digital signage	0.74	0.74	0.74	100%
5.	Old secretariat redevelopment-Transforming all Government buildings into Disable friendly.	4.87	4.65	2.53	56%
6.	<i>Community Hall cum parking at New Market</i>	2.04	2.04	1.64	85%
7.	GPS enabled vehicles for waste collection( <i>21 Tata mobiles given to wards</i> )	1.53	1.53	1.53	100%
8.	Bio-Toilets Public convenience (25 Nos)	0.9971	0.9971	1.00	100%
9.	Additional Buses for lease	0.84	0.84	0.84	100%
10.	Smart Ambulance	0.6	0.6	0.6	100%
11	Wi-Fi hotspot zones - City Wi-Fi Hotspot - Reception area, Wi-Fi Router, Civil works	4.53	4.53	2.15	100%

Source: Management figures

**Appendix-3.2.1**  
**Statement showing details of the sample selection**  
*(Reference: Paragraph 3.2.3)*

Sl. No.	Name of the:				No. of registered farmers as of March 2021
	District	Sub-District	Block	Village	
1.	Dimapur	Aquqhnaqua	Aghunaqa	Ghoshito	162
2.				P.Vihoto	83
3.				Izhevi	58
4.		Kuhoboto	Kuhoboto	Showuba (Old)	285
5.				Vihokhu	177
6.				Nihokhu	Toshiho
7.	Kohima	Botsa	Botsa	Gareiphema	313
8.				Tuophema	188
9.				Seiyhama	76
10.		Sechu-Zubza	Sechu Zubza	Sechu (Zubza)	335
11.				Jotsoma	292
12.				Menguzouma	89
13.	Mokokchung	Mangkolemba	Mangkolemba	Mangkolemba Hq	882
14.				Longnak	82
15.		Alongkima		Waromong	191
16.		Tuli	Tuli	Mulongyimsen B	301
17.				Mulongyimsen	266
18.				Kangtsung Yimsen	68
19.	Mon	Mon Sadar	Mon	Leangha	917
20.				Wangla	378
21.				Tekuk (UR)	42
22.		Longshen	Phomching	Tang	973
23.				Shianghamokok	98
24.				Phomching	Longzang
<b>Total</b>					<b>6,680</b>

Source: PM-KISAN portal and sampling records

## Appendix-3.2.2

**Number of registered farmers missing in the village eligible beneficiary list, farmers records without land holdings and Father's/ Husband's name information in the sampled villages of four test-checked districts**

*(Reference: Paragraph 3.2.7.1)*

Sl. No.	Name of the:		No. of registered farmers as per PM-KISAN Portal (March 2021)			As per eligible beneficiary list and records submitted by DAOs/ SDAOs		
	District	Village	Uploaded by DoA	Self-registration accepted	Total registered farmers	No. of registered farmers without land holding information	No. of registered farmers without Father's/ Husband's name	No. of registered farmers found missing in village council eligible beneficiary list
1	Dimapur	Ghoshito	162	0	162	0	7	0
2		P.Vihoto	83	0	83	0	1	0
3		Izhevi	58	0	58	0	0	0
4		Showuba (Old)	285	0	285	212	2	0
5		Vihokhu	177	0	177	108	5	0
6		Toshiho	48	0	48	0	2	0
7	Kohima	Sechu (Zubza)	335	0	335	162	29	0
8		Jotsoma	292	0	292	178	2	0
9		Menguzouma	89	0	89	22	30	0
10		Tuophema	188	0	188	188	54	0
11		Gareiphema	313	0	313	80	10	8
12		Seyhama	76	0	76	76	11	11
13	Mokokchung	Mangkolemba Hq	879	3	882	428	451	422
14		Waromong	191	0	191	74	61	61
15		Longnak	82	0	82	31	68	31
16		Mulongyimsen B	301	0	301	119	124	119
17		Mulongyimsen	266	0	266	127	127	127
18		Kangtsung Yimsen	68	0	68	6	7	6
19	Mon	Leangha	658	259	917	191	191	180
20		Wangla	312	66	378	94	94	85
21		Tekuk (UR)	2	40	42	3	3	2
22		Tang	836	137	973	150	150	137
23		Longzang	281	95	376	32	32	28
24		Shianghamokok	63	35	98	11	11	3
<b>Total</b>			<b>6,045</b>	<b>635</b>	<b>6,680</b>	<b>2,292<sup>^</sup></b>	<b>1,472<sup>^</sup></b>	<b>1,220</b>

Source: PM-KISAN portal and records submitted by DAOs & SDAOs of test checked districts

<sup>^</sup> Figures inclusive of number of registered farmers found missing in village council eligible beneficiary list

**Appendix-3.2.3**

**District-wise ineligible beneficiaries detected by the implementing Department as of September 2021**

(Reference: Paragraph 3.2.7.5 (i))

(Amount in ₹)

Sl. No.	District Name	No. of ineligible beneficiaries detected	Total payments credited to ineligible beneficiaries'			No. of ineligible beneficiaries still remained active as per Scheme portal	Total payments
			No. of farmers received minimum one instalment	No. of installments received	Total payments		
1.	Dimapur	327	321	1411	28,22,000	0	0
2.	Kiphire	112	103	484	9,68,000	0	0
3.	Kohima	4	4	24	48,000	0	0
4.	Longleng	7	6	20	40,000	0	0
5.	Mokokchung	20	20	122	2,44,000	0	0
6.	Mon	2	2	12	24,000	0	0
7.	Peren	22	21	132	2,64,000	0	0
8.	Phek	33	33	224	4,48,000	0	0
9.	Tuensang	189	186	820	16,40,000	0	0
10.	Wokha	389	389	2220	44,40,000	176	25,16,000
11.	Zunheboto	96	95	535	10,70,000	0	0
<b>Total</b>		<b>1,201</b>	<b>1,180</b>	<b>6,004</b>	<b>1,20,08,000</b>	<b>176</b>	<b>25,16,000</b>

Source: Reports submitted by DAOs/SDAOs and MIS reports.

**Appendix-3.2.4**  
**District-wise income tax payee farmers as of September 2021**  
*(Reference: Paragraph 3.2.7.5 (ii))*

(Amount in ₹)

Sl. No.	Name of district	Total no. of income tax payee farmers	No. of income tax payee farmers received minimum one instalment	No. of installments received by income tax payee farmers	Total fund received by income tax payee farmers
1.	Dimapur	4	4	20	40,000
2.	Kohima	1	1	4	8,000
3.	Longleng	24	24	79	1,58,000
4.	Mokokchung	3	3	10	20,000
5.	Mon	8	8	24	48,000
6.	Phek	1	0	0	0
7.	Tuensang	3	3	7	14,000
8.	Wokha	8	8	40	80,000
9.	Zunheboto	4	4	16	32,000
<b>Total</b>		<b>56</b>	<b>55</b>	<b>200</b>	<b>4,00,000</b>

Source: PM-KISAN portal and Departmental records.

**Appendix-3.2.5**  
**Serving and retired officers and employees of State Government registered under PM-KISAN Scheme**

(Reference: Paragraph 3.2.7.5 (iii))

(Amount in ₹)

Sl. No.	Name of the District	Number of Government employee registered			Amount paid to the Government employee registered		
		Working	Retired	Total	Working	Retired	Total
1	2	3	4	5= (3+4)	6	7	8= (6+7)
1	Dimapur	41	3	44	6,30,000	46,000	6,76,000
2	Kiphire	18	1	19	2,80,000	4,000	2,84,000
3	Kohima	10	2	12	1,68,000	22,000	1,90,000
4	Longleng	112	15	127	15,08,000	1,96,000	17,04,000
5	Mokokchung	93	18	111	14,06,000	2,84,000	16,90,000
6	Mon	150	13	163	19,40,000	1,56,000	20,96,000
7	Peren	16	4	20	2,36,000	64,000	3,00,000
8	Phek	25	6	31	3,76,000	78,000	4,54,000
9	Tuensang	50	5	55	6,62,000	78,000	7,40,000
10	Wokha	69	13	82	10,02,000	1,84,000	11,86,000
11	Zunheboto	78	2	80	11,10,000	32,000	11,42,000
<b>Total</b>		<b>662</b>	<b>82</b>	<b>744</b>	<b>93,18,000</b>	<b>11,44,000</b>	<b>1,04,62,000</b>

Source: PM-KISAN database and PIMS data.

**Appendix-3.2.6**  
**Ineligible beneficiaries noticed out of the sampled beneficiaries**  
*(Reference: Paragraph 3.2.7.5 (v))*

Sl. No.	District Name	Village Name	Registered ID	Beneficiary Name	Aadhaar No.	No. of installment paid upto September 2021	Active/ Inactive	Aadhaar Verification status	Remarks
1.	Kohima	Jotsoma	NL237063413	RHIZIELHOUNO SANO	XXXXXXXXX3110	8	Active	Verified	Received Monthly Salary (July 2019 Salary ₹21,358/-)
2.	Mon	Leangha	NL270854540	C CHINGYAM KONYAK	XXXXXXXXX2475	6	Active	Verified	Received Monthly Salary (September 2020 Salary ₹30,552/-)
3.	Mon	Leangha	NL226379278	MAHLONG KONYAK	XXXXXXXXX2146	8	Active	Verified	Received Monthly Salary (December 2019 Salary ₹17,252/-)
4.	Mon	Tang	NL286024186	MONGLIH S KONYAK	XXXXXXXXX8372	4	Active	Verified	Received Monthly Salary (August 2020 Salary ₹34,197/-)
5.	Mon	Tang	NL255059042	W CHINGMEI WANGSA KONYAK	XXXXXXXXX8880	7	Active	Verified	Received Monthly Salary (January 2021 Salary ₹18,000/-)
6.	Mokokchung	Mangkolemba Hq	NL254196349	LONGRITEKA	XXXXXXXXX8204	7	Active	Verified	Received Monthly Salary (February 2019 Salary ₹42,254/-)
7.	Mokokchung	Mulongyimsen B	NL232428119	PURTOSHI	XXXXXXXXX5144	8	Active	Verified	Pensioner (June 2019 pension ₹18,516/-)
8.	Mokokchung	Kangtsung Yimsen	NL163266888	SUSULEPZUK	XXXXXXXXX4992	9	Active	Verified	Pensioner (February 2019 pension ₹14,933/-)
<b>Total</b>						<b>57</b>	<b>--</b>	<b>--</b>	<b>--</b>

Source: PM-KISAN portal and Beneficiary records



## Appendix-3.2.7

Details of 26 beneficiaries out of the sampled beneficiaries certified by the Village Councils as untraceable or did not own any cultivable land in the villages

(Reference: Paragraph 3.2.7.5 (v))

Sl. No.	District Name	Village Name	Mode of registration	Registered ID	Beneficiary Name	Aadhaar No.	No. of installment paid upto September 2021	Active/ Inactive
1.	Mokokchung	Mangkolemba Hq	Department	NL255528292	AOWATILA	XXXXXXXX6992	7	Active
2.	Mokokchung	Mangkolemba Hq	Department	NL251132714	AOYANGERLA	XXXXXXXX0452	7	Active
3.	Mokokchung	Mangkolemba Hq	Department	NL254199666	LIMATOSHI AO	XXXXXXXX3327	7	Active
4.	Mokokchung	Mangkolemba Hq	Department	NL254200862	MOALIBA	XXXXXXXX0320	7	Active
5.	Mokokchung	Mangkolemba Hq	Department	NL255536030	NAROLEMLA	XXXXXXXX4817	7	Active
6.	Mokokchung	Mangkolemba Hq	Department	NL251167561	RONGSENLEMLA	XXXXXXXX0912	7	Active
7.	Mokokchung	Mangkolemba Hq	Department	NL257171441	SENTIMEREN	XXXXXXXX0315	6	Active
8.	Mokokchung	Longnak	Department	NL251393837	A T NUNGSANG	XXXXXXXX1014	7	Active
9.	Mokokchung	Longnak	Department	NL251131711	BENDANGSANGLA	XXXXXXXX9723	7	Active
10.	Mokokchung	Longnak	Department	NL251392636	IMTINUNGLA	XXXXXXXX7072	7	Active
11.	Mokokchung	Longnak	Department	NL248842728	KILANGTEMJEN	XXXXXXXX7943	8	Active
12.	Mokokchung	Longnak	Department	NL251392271	LANULEMLA	XXXXXXXX2232	7	Active
13.	Mokokchung	Longnak	Department	NL255733527	SASHIRENLA	XXXXXXXX9555	7	Active
14.	Mokokchung	Longnak	Department	NL251482909	TEKAYABA	XXXXXXXX2386	7	Active
15.	Mokokchung	Longnak	Department	NL251395012	WATINARO	XXXXXXXX7454	7	Active
16.	Mon	Wangla	Department	NL261291786	MANJAT KONYAK	XXXXXXXX9086	7	Active
17.	Mon	Wangla	Department	NL261290306	MATSHANG KONYAK	XXXXXXXX5695	7	Active
18.	Mon	Wangla	Department	NL261291494	NGUNJOI KONYAK	XXXXXXXX5249	0	Active
19.	Mon	Wangla	Department	NL261291464	S WENKHANG KONYAK	XXXXXXXX9176	7	Active
20.	Mon	Tekuk (UR)	CSC	NL270854833	LILY E KONYAK	XXXXXXXX3845	6	Active
21.	Mon	Tekuk (UR)	Department	NL261289534	PHONGTOK	XXXXXXXX0179	7	Active
22.	Mokokchung	Mulongyimsen B	Department	NL256940473	IMNASANGLA YADEN	XXXXXXXX1536	7	Active
23.	Mokokchung	Mulongyimsen B	Department	NL260384328	SUPONGNUKLA	XXXXXXXX3540	7	Active
24.	Mokokchung	Mulongyimsen	Department	NL214212426	PURNUNGSANG TZUDIR	XXXXXXXX0234	8	Active
25.	Mokokchung	Mulongyimsen	Department	NL214186431	TEMJENJUNGLA	XXXXXXXX0631	8	Active
26.	Mokokchung	Kangtsung Yimsen	Department	NL254200691	SUNGJEMTOSHI PONGENER	XXXXXXXX5091	7	Active
<b>Total</b>							<b>176</b>	

Source: Replies furnished by the Village Councils

**Appendix-3.2.8**

**Statement showing district-wise number of Aadhaar disabled or never enabled for DBT**

*(Reference: Paragraph 3.2.8.2)*

Sl. No.	Name of District	UID is disabled for DBT		UID never enabled for DBT		Total rejected
		Rejection code	Number of beneficiaries	Rejection code	Number of beneficiaries	
1.	Dimapur	CBE0060	6	CBE0061	97	103
2.	Kiphire	CBE0060	1	CBE0061	39	40
3.	Kohima	CBE0060	5	CBE0061	40	45
4.	Longleng	CBE0060	1	CBE0061	29	30
5.	Mokokchung	CBE0060	17	CBE0061	102	119
6.	Mon	CBE0060	8	CBE0061	31	39
7.	Peren	CBE0060	3	CBE0061	37	40
8.	Phek	CBE0060	13	CBE0061	71	84
9.	Tuensang	CBE0060	9	CBE0061	155	164
10.	Wokha	CBE0060	0	CBE0061	1	1
11.	Zunheboto	CBE0060	7	CBE0061	80	87
<b>Total</b>			<b>70</b>	<b>--</b>	<b>682</b>	<b>752</b>

*Source: PFMS Report from PM-KISAN portal*

## Appendix-3.2.9

## Statement showing district-wise extent of coverage on five per cent physical verification of beneficiaries

(Reference: Paragraph 3.2.9.4)

Sl. No.	District	No. of farmers registered	Five per cent of:		Percentage verified
			farmers registered	physically verified	
1.	Dimapur	16,348	817	847	5.18
2.	Kohima	9,569	478	746	7.80
3.	Mokokchung	15,908	795	1,797	11.30
4.	Mon	44,464	2,223	1,159	2.61
5.	Kiphire	12,176	609	580	4.76
6.	Longleng	22,019	1,101	1,076	4.89
7.	Tuensang	28,269	1,413	1,367	4.84
8.	Zunheboto	18,645	932	861	4.62
9.	Peren	11,152	558	586	5.25
10.	Phek	15,384	769	899	5.84
11.	Wokha	19,617	981	652	3.32
<b>Total</b>		<b>2,13,551</b>	<b>10,678</b>	<b>10,570</b>	<b>4.95</b>

Source: PM-KISAN portal and Department records

**Appendix-3.2.10**  
**Multiple beneficiaries having the same IFSC and Bank Account Number**  
*(Reference: Paragraph 3.2.9.5 (i))*

Sl. No.	District Name	Village Name	Beneficiary ID	Registration Date	Beneficiary Name	Bank Account No.	IFSC	Aadhaar status	Active/ Inactive	No. of installment paid 09/2021
1.	Kiphire	Natsu	NL224435404	01/07/2019	A.SHUHTO	XXXXXXXXX0960	UTIB0SNSCB1	Not verified	Active	0
2.	Kiphire	Natsu	NL224408391	29/06/2019	TILIMLA	XXXXXXXXX0960	UTIB0SNSCB1	Not verified	Active	2
3.	Peren	Jalukie (Old)	NL224435443	01/07/2019	PEIDING	XXXXXXXXX0275	UTIB0SNSCB1	Verified	Active	8
4.	Peren	Jalukie 'S' (J. Sangtam)	NL168838886	08/03/2019	KIECHANGBUILE	XXXXXXXXX0275	UTIB0SNSCB1	Verified	Active	9
5.	Peren	Samziuram	NL158607582	03/03/2019	SAMZAI	XXXXXXXXX0848	SBIN0006482	Verified	Active	6
6.	Peren	Samziuram	NL158578809	03/03/2019	MANAIBO	XXXXXXXXX0848	SBIN0006482	Verified	Active	7
7.	Peren	Samziuram	NL211494092	08/03/2019	WIDABO CHAWANG	XXXXXXXXX2320	SBIN0006482	Verified	Active	9
8.	Peren	Samziuram	NL224436933	01/07/2019	WIBAMLUNGLIU	XXXXXXXXX2320	SBIN0006482	Verified	Active	8
9.	Peren	Tepun	NL158427454	03/03/2019	ACHUN	XXXXXXXXX1100	SBIN0015430	Verified	Active	2
10.	Peren	Tepun	NL158426337	03/03/2019	ADUANG	XXXXXXXXX1100	SBIN0015430	Verified	Active	6
11.	Tuensang	Lirise	NL273825471	22/04/2020	CHOPISE T SANGTAM	XXXXXXXXX5123	SBIN0001328	Verified	Active	4
12.	Tuensang	Chimonger	NL235382623	14/07/2019	ATHRILA SANGTAM	XXXXXXXXX5123	SBIN0001328	Verified	Active	6
13.	Tuensang	Lirise	NL259166296	24/10/2019	C TAMPI SANGTAM	XXXXXXXXX3591	SBIN0001328	Verified	Active	5
14.	Tuensang	Lirise	NL257884363	05/10/2019	REJULA Y SANGTAM	XXXXXXXXX3591	SBIN0001328	Verified	Active	7
15.	Tuensang	Angangba	NL237062762	15/07/2019	LIPOKLA	XXXXXXXXX4588	SBIN0003598	Verified	Inactive	4
16.	Tuensang	Angangba	NL257987949	08/10/2019	CHOTSALICHU	XXXXXXXXX4588	SBIN0003598	Verified	Active	4
17.	Wokha	Sungro Station	NL158596504	04/03/2019	SULANTHUNG MOZHUI	XXXXXXXXX9167	UTIB0SNSCB1	Verified	Active	0
18.	Wokha	Soshan	NL158571511	04/03/2019	Y.SULANTHUNG ODYUO	XXXXXXXXX9167	UTIB0SNSCB1	Verified	Active	7
19.	Wokha	Bhandari Hq	NL271769964	13/03/2020	ANYIMRO TSOPOE	XXXXXXXXX7795	SBIN0003613	Verified	Active	0
20.	Wokha	Baghty Hq	NL211498230	08/03/2019	PHYOCHOBENI KIKON	XXXXXXXXX7795	SBIN0003613	Verified	Active	4
21.	Wokha	Yikhum	NL214536369	06/05/2019	YIHANO	XXXXXXXXX4905	SBIN0003613	Verified	Active	5
22.	Wokha	Yikhum	NL163421303	07/03/2019	YIHANO	XXXXXXXXX4905	SBIN0003613	Verified	Active	7
23.	Wokha	MUNGYA	NL224434769	01/07/2019	CHONCHIBEMO EZUNG	XXXXXXXXX6772	SBIN0003613	Not verified	Active	0
24.	Wokha	Mungya	NL222639109	20/06/2019	ZAKHA EZUNG	XXXXXXXXX6772	SBIN0003613	Verified	Active	7
25.	Wokha	Baghty Hq	NL163242829	06/03/2019	KHOJOBENI YANTHAN	XXXXXXXXX1975	SBIN0008068	Verified	Active	6
26.	Wokha	Baghty Hq	NL163241747	06/03/2019	ELHIO YANTHAN	XXXXXXXXX1975	SBIN0008068	Verified	Active	5
27.	Zunheboto	Chisholumi	NL241069391	16/07/2019	VIHEYI	XXXXXXXXX6435	SBIN0000214	Verified	Active	5
28.	Zunheboto	Chisholumi	NL241066660	16/07/2019	AVILI	XXXXXXXXX6435	SBIN0000214	Verified	Active	6

Source: PM-KISAN database

**Appendix-3.2.11**  
**District-wise Grievances redressal status as of September 2021**  
*(Reference: Paragraph 3.2.9.6)*

Sl. No.	District Name	Grievance received	Grievance resolved	Grievance pending
1.	Dimapur	37	15	22
2.	Kiphire	37	0	37
3.	Kohima	10	0	10
4.	Longleng	26	0	26
5.	Mokokchung	19	0	19
6.	Mon	308	0	308
7.	Peren	15	8	7
8.	Phek	18	0	18
9.	Tuensang	236	4	232
10.	Wokha	49	0	49
11.	Zunheboto	39	0	39
<b>Total</b>		<b>794</b>	<b>27</b>	<b>767</b>

Source: Grievance Monitoring Report PM KISAN portal

**Appendix-3.2.12**  
**District-wise extent of coverage of the Scheme as of March 2021**  
*(Reference: Paragraph 3.2.9.9)*

Sl. No.	District Name	Potential Beneficiaries as per Agri. Census 2015-16	Actual registrations as of March 2021	Variation	Extent of coverage (in per cent)
		A	B	C = A-B	D= B*100/A
1.	Longleng	9,259	22,019	-12,760	238
2.	Mon	28,806	44,464	-15,658	154
3.	Wokha	15,388	19,617	-4,229	127
4.	Zunheboto	16,432	18,645	-2,213	113
5.	Kiphire	10,888	12,176	-1,288	112
6.	Tuensang	24,363	28,269	-3,906	116
7.	Peren	10,385	11,152	-767	107
8.	Mokokchung	18,311	15,908	2,403	87
9.	Dimapur	19,899	16,348	3,551	82
10.	Phek	20,332	15,384	4,948	76
11.	Kohima	21,811	9,569	12,242	44
<b>Total</b>		<b>1,95,874</b>	<b>2,13,551</b>	<b>-17,677</b>	<b>109</b>

Source: Nagaland Agriculture Census of 2015-16 and PM-KISAN scheme portal

**Appendix-3.3.1**  
**Statement showing status of four selected projects as of March 2021**  
*(Reference: Paragraph 3.3.1)*

(₹ in crore)

Sl. No.	Name of the Project	Date of approval	Approved Cost	Work order amount	Original Stipulated date of completion	Funds released by MDoNER to State Government	Fund released by State Finance Department to implementing departments			Total expenditure As on 31 March 2021	Status	Delay in completion as on 31 March 2022 (in months)
							Central	State	Total			
<b>NLCPR</b>												
<b>Power Department</b>												
1.	Construction of 220 K/V D/C Transmission Line from Dimapur to Zhadima	17.11.2017	108.16	108.15	30.11.2020	97.24	97.24	11.12	108.36	44.70	Ongoing	16
<b>Public Works Department (Roads &amp; Bridges)</b>												
2.	Upgradation of road from Alongchen to Mangkolemba via Impur, Mopungchuket, Mongchen (ODR to MDR).19km Phase.II	25.05.2017	22.33	22.33	02.08.2019	8.04	8.04	2.23	10.27	10.27	Ongoing	31
<b>Public Health Engineering Department</b>												
3.	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	6.62	Ongoing	28
<b>NESIDS</b>												
<b>Public Works Department (Roads &amp; Bridges)</b>												
4.	Construction and widening of road from NH.29 to Sovima village gate.Sovima cricket ground up to Thahekhu village.	19.08.2019	21.96	21.91	11.01.2021	8.76	8.76	-	8.76	8.23	Completed on 26/06/2021	4

**Audit Report for the year ended 31 March 2022**

Sl. No.	Name of the Project	Date of approval	Approved Cost	Work order amount	Original Stipulated date of completion	Funds released by MDoNER to State Government	Fund released by State Finance Department to implementing departments			Total expenditure As on 31 March 2021	Status	Delay in completion as on 31 March 2022 (in months)
							Central	State	Total			
5.	Development of tourist related infrastructure (road with Heliport) at Touphema tourist village	07.10.2019	17.13	17.08	30.11.2020	6.83	6.83	-	6.83	6.79	<b>Completed on 12/08/2021</b>	8
<b>Total</b>										<b>76.61</b>	<b>--</b>	<b>--</b>

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



**Appendix-3.3.2**  
**Statement showing submission of incorrect UCs**  
*(Reference: Paragraph 3.3.2.2 (iv))*

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  Actual date of expenditure (As per cash book/Vrs.)
	Sanction Order No. & date	Amount (₹ in lakh)	Sanction date	Amount (₹ in lakh)	Period for which UC submitted	Amount of UC (₹ in lakh)	
“Construction of 220 Kv F/C Transmission line from Dimapur to Zhadima” under NLCPR.	NLCPR-18015(11)/1/2017-O/O DIR2(NLCPR) dated 17/11/2017	10.00	12/01/2018	10.00	2018-19	10.00	The token amount ₹0.10 crore was not received by the DoPN. But UC submitted. Actual expenditure incurred as per payment vouchers during 2018-19 was only ₹31.43 crore. Therefore, an amount of ₹7.50 crore was over stated.
	NLCPR-18015(11)/1/2017-O/O DIR2(NLCPR) dated 12/07/2018	3,883.45	28/09/2018	3,883.45		3,883.45	
<b>Sub-total</b>		<b>3,893.45</b>	<b>--</b>	<b>3,893.45</b>	<b>--</b>	<b>3,893.45</b>	
“Providing water supply to Samziuram Village Peren” under NLCPR	No. NLCPR-18019(11)/1/2017-O/o DIR2(NLCPR) dated 26/06/2019	671.54	08/10/2019	671.54	Up to 31.12.2019	671.54	
<b>Sub-total</b>		<b>671.54</b>	<b>--</b>	<b>671.54</b>	<b>--</b>	<b>671.54</b>	Expenditure of ₹0.90 crore only was incurred against ₹6.71 crore UC as on 31/12/2019. Therefore, ₹5.81 crore was overstated.
<b>Overstated amount (₹ in crore)</b>							<b>13.31</b>

Source: Departmental records

**Appendix-3.3.3**

**Statement showing status of completed and delay in completion of projects under NLCPR & NESIDS as of March 2022**

*(Reference: Paragraphs 3.3.2.3 (i) & 3.3.3)*

Sl. No.	Project Name	Sanction Date	Original Stipulated completion date	Revised completion date	No. of revised days	Actual completion date	Delays from revised as on 31 March 2022 (in days)
<b>NLCPR</b>							
1.	Construction of New High Court Complex at Kohima Phase-I (Construction of residence for Hon'ble Chief Justice of High Court and Construction of residences for justices of High Court (six blocks)	19/12/2017	-	-	-	-	-
2.	Development of Ziekezou Sports Complex, Kohima	21/11/2017	30/11/2019	30/09/2022	1035	-	-
3.	Providing water supply by gravity to Aboi HQ and Longching EAC HQ in Mon District	04/12/2017	30/12/2019	30/03/2022	821	-	1
4.	Construction of 220 K/V D/C Transmission Line from Dimapur to Zhadima	17/11/2017	30/11/2020	31/03/2022	486	-	0
5.	Providing water supply to Samziuram Village, Peren	21/11/2017	20/11/2019	30/03/2022	861	-	1
6.	Upgradation of road from Alongchen to Mangkolemba via Impur, Mopungchuket, Mongchen (ODR to MDR)-19km Phase-II	25/05/2017	02/08/2019	30/12/2021	881	-	91
<b>NESIDS</b>							
1.	Construction and widening of road from NH-29 to Sovima village gate-Sovima cricket ground up to Thahekhu village.	29/08/2019	11/01/2021	30/05/2021	139	26/06/2021	-
2.	Upgradation of road from Kiphire to Tourist Destination at Zungki river, Kiphire District, nagaland	30/08/2019	03/02/2021	31/12/2021	331		90
3.	Providing connectivity to places of tourist interest in the district HQ of Tuensang district.	30/08/2019	27/02/2021	31/03/2022	397	-	0
4.	Upgradation of road from Naga Lempong to Ahom Cave trekking point, Longleng.	29/08/2019	15/04/2021	31/03/2022	350	-	0
5.	Improvement of road from Wokha Hq to N.Longidang in Nagaland	29/08/2019	11/11/2020	31/12/2021	415	-	90

Sl. No.	Project Name	Sanction Date	Original Stipulated completion date	Revised completion date	No. of revised days	Actual completion date	Delays from revised as on 31 March 2022 (in days)
6.	Development of tourist related infrastructure (road with Heliport) at Touphema tourist village	07/10/2019	30/11/2020	30/09/2021	304	12/08/2021	-
7.	Upgradation of road and bridge from NH-29 at 7th Mile Model Village to Siethekema "C" tourist destination onwards to Governor's Camp from Ch.0.00 to 10.5 kms.	07/10/2019	16/10/2020	31/12/2021	441	-	90
8.	Scheme of providing stable power supply to Mon district.	29/08/2019	30/03/2021	30/11/2021	245	30/11/2021	-
9.	Development of water supply infrastructure at Tuophema tourist village.	03/09/2019	30/03/2020	20/12/2021	630	-	101
10.	Construction of 92 numbers of separate girls toilet in government schools, Nagaland.	29/03/2020	30/12/2020	0	-	30/12/2020	-
11.	Inservice teachers training cum examination centre with residential facilities	31/03/2021	20/09/2023	-	-	-	-
12.	Strengthening health Infrastructure for comprehensive response to possible outbreak of COVID-19 in Nagaland	02/07/2020	30/01/2021	30/03/2022	424	-	1
13.	Strengthening health infrastructure of various health facilities in nagaland	24/03/2021	07/05/2023	-	-	-	-

Source: Departmental records

Appendix-3.3.4

Statement showing unexecuted/ short executed items of work

(Reference: Paragraphs 3.3.2.6 & 3.3.3.4 (a) & (b))

(₹ in lakh)

Name of the Project	Division	items of the work	Estimated Cost	Unit	As per MB/Voucher			As per Physical verification			Excess payment
					Qty	Rate	Amount	Qty	Rate	Amount	
<b>NLCPR</b>											
<b>Unexecuted</b>											
Providing water supply to Samziuram Village, Peren District, Nagaland	Peren (PHED)	Construction of Service road	1.11	m	10.17	10914.00	1.11	0.00	0.00	0.00	1.11
		Construction of Service road	14.76	m	135	10933.78	14.76	0.00	0.00	0.00	14.76
		Retaining wall 2mtrs height	4.39	m	50	8780.00	4.39	0.00	0.00	0.00	4.39
		Construction of 117000 litres Over head GPS Tank at Samziuram Village	28.84	nos	104	0.00	28.84	0.00	0.00	0.00	0.00
<b>Total</b>			<b>49.10</b>	--	--	--	<b>49.10</b>	--	--	--	<b>49.10</b>
<b>NESIDS</b>											
<b>Short execution</b>											
Development of tourist related infrastructure (road with Heliport) at ToupHEMA tourist village	Construction Division (R&B) Chiephobozo	Unlined surface drain	11.11	m	7.56	146.00	11.11	6.86	146	10.02	1.09
		Construction of Earthen Shoulders	20.25	m3	2534.40	799	20.25	2270	799	18.13	2.12
		Metal Beam Crash Barrier	80.34		1300	6180	80.34	1160	6180	71.69	8.65
<b>Total</b>			<b>111.70</b>	--	--	--	<b>111.70</b>	--	--	--	<b>11.86</b>
Construction and Widening of road from NH-29 Sovima Village Gate-Sovima Cricket Ground up to Thahekhhu Village	Dimapur (R&B)	Unlined surface drain	12.16	ha	16888	72	12.16	8000	72	5.76	6.40
		Construction of Earthen shoulders	117.52	cum	14838	362	117.52	10909	792	86.40	31.12
		Steel Crash Barrier	93.19	m	1624	5737	93.19	1468	5737	84.22	8.97
		Protection wall (Toe wall) 1.5 m	68.61	m	480	14293.28	68.61	250	14293.28	35.73	32.88
		200 metre of road	32.15	km	0.20	160.75	32.15	0.00	160.75	0.00	0.00
<b>Total</b>			<b>533.18</b>	--	--	--	<b>533.18</b>	--	--	--	<b>111.52</b>

Source: Departmental records

## Appendix-3.4.1

Statement showing year-wise Superior Kerosene Oil (SKO) lifted by the Food & Civil Supplies Department, Government of Nagaland (through the authorised SKO agencies) from the IOCL during 2019-21 for distribution under the Public Distribution System, Nagaland

(Reference: Paragraph 3.4)

Sl. No.	Name of SKO authorised Agencies	District	Division	Quantity of SKO lifted from IOCL (in KL)	
				2019-20	2020-21
1.	AAA	Dimapur	AOD	270	432
2.	RBCA			378	513
3.	PCTC		MD	864	216
4.	NSC			1,134	459
5.	D. Angami, Medziphema	Peren	AOD	891	933
6.	B. Zeliang			324	243
7.	RBCE			315	324
8.	K. Agency	Kohima	MD	432	414
9.	Lim Agency		AOD	324	1,026
10.	Yanthan Agency, Wokha	Wokha	MD	324	252
11.	Philip Imti (P.I) Agency, Mokokchung			207	216
12.	RBCA Mokokchung	Mokokchung	AOD	414	333
13.	Meren Agency, Changtongya	Mokokchung and Longleng	MD	702	1,242
14.	Kiphire Oil Agency	Kiphire	AOD	324	225
15.	RBCA	Tuensang		360	324
16.	NAFC Agency	Mon		486	279
17.	RBCA	Zunheboto		531	441
18.	ZTPA, Phek	Phek		324	252
19.	KTA, Pfutsero		MD	324	315
<b>Total</b>				<b>8,928</b>	<b>8,439</b>

Source: IOCL, Tinsukia Divisional Office, Assam

Appendix-3.4.2

Statement showing District-wise SKO allocated by the State Government, actual quantity received and distributed/ utilised under PDS for the year 2019-20 and 2020-21

(Reference: Paragraph 3.4)

(Figures in KL)

Sl. No.	Name of Dealer	District	April 2019 to June 2019			July 2019 to September 2019			October 2019 to December 2019			January 2020 to March 2020			Total (2019-2020)		
			A	R	UCs	A	R	UCs	A	R	UCs	A	R	UCs	A	R	UCs
1.	AAA	Dimapur	54	54	54	54	54	54	54	54	54	54	54	54	216	216	216
2.	RBCA		54	54	54	54	54	54	54	54	54	54	54	54	216	216	216
3.	PCTC		81	81	81	81	81	81	81	81	81	81	81	81	297	297	297
4.	NSC		135	135	135	189	189	189	135	135	135	108	108	108	567	567	567
5.	D. Angami, Medziphema		54	54	54	54	54	54	54	54	54	54	54	54	216	216	216
6.	B. Zeliang	Peren	81	81	81	81	81	81	81	81	81	81	81	81	324	324	324
7.	RBCE	Kohima	81	66.048	66.048	81	66.048	66.048	81	66.048	66.048	81	66.048	66.048	324	264.192	264.192
8.	K. Agency		108	107.28	107.28	108	107.28	107.28	108	107.28	107.28	108	107.28	107.28	432	429.12	429.12
9.	Lim Agency	Wokha	54	54	54	54	54	54	54	54	54	54	54	216	216	216	
10.	Yanthan Agency, Wokha		81	81	81	81	81	81	81	81	81	81	81	81	324	324	324
11.	P.I Agency, Mokokchung	Mokokchung	54	54	170.994	54	54	179.49	54	54	177.578	54	54	183.204	216	216	711.266
12.	RBCA Mokokchung		108	108		108	108		108	108		108	108		432	432	
13.	Meren Agency, Changtongya		27	27		27	27		27	27		27	27		108	108	
		Longleng	54	54	54	54	54	54	54	54	54	54	54	216	216	216	
14.	Kiphire Oil Agency	Kiphire	81	27	27	81	27	27	81	27	27	81	27	27	324	108	108
15.	RBCA	Tuensang	135	99	96.485	162	63	65.301	135	81	90.209	108	108	108	540	351	359.995
16.	NAFC Agency	Mon	162	135	131.467	189	117	114.795	162	126	131.898	162	108	107.83	675	486	485.99
17.	RBCA	Zunheboto	135	135	135	135	135	135	135	135	135	135	135	540	540	540	
18.	ZTPA, Phek	Phek	81	81	81	81	81	81	81	81	81	81	81	81	324	324	324
19.	KTA, Pfutsero		81	81	81	81	81	81	81	81	81	81	81	81	324	324	324
<b>Total</b>			<b>1,701</b>	<b>1,568.328</b>	<b>1,544.274</b>	<b>1,809</b>	<b>1,568.328</b>	<b>1,558.914</b>	<b>1,701</b>	<b>1,541.328</b>	<b>1,545.013</b>	<b>1,620</b>	<b>1,496.328</b>	<b>1,490.362</b>	<b>6,831</b>	<b>6,174.312</b>	<b>6,138.563</b>

Source: Departmental records (A=Allocation, R=Received, UCs=Utilisation Certificates)

(Figures in KL)

Sl. No.	Name of Dealer	District	April 2020 to June 2020			July 2020 to September 2020			October 2020 to December 2020			January 2021 to March 2021			Total (2020-2021)		
			A	R	UCs	A	R	UCs	A	R	UCs	A	R	UCs	A	R	UCs
1.	AAA	Dimapur	54	54	54	54	54	54	54	54	54	54	54	54	216	216	216
2.	RBCA		54	54	54	54	54	54	54	54	54	54	54	54	216	216	216
3.	PCTC		54	54	54	54	54	54	54	54	54	54	54	54	216	216	216
4.	NSC		135	135	135	108	135	135	108	135	135	108	<b>135</b>	135	459	540	540
5.	D. Angami, Medziphema	Peren	27	27	27	27	27	27	27	27	27	27	27	108	108	108	
6.	B. Zeliang		81	81	81	54	54	54	54	54	54	54	54	54	243	243	243
7.	RBCE	Kohima	81	55.04	55.04	81	49.496	49.496	81	49.495	49.495	81	49.522	49.522	324	203.553	203.553
8.	K. Agency		81	89.396	89.396	81	80.455	80.455	81	53.638	53.638	81	80.456	80.456	324	303.945	303.945
9.	Lim Agency	Wokha	54	54	54	54	54	54	54	54	54	54	54	216	216	216	
10.	Yanthan Agency, Wokha		81	81	81	54	54	54	54	54	54	54	54	243	243	243	
11.	P.I Agency, Mokokchung	Mokokchung	54	54	167.602	54	54	178.016	54	54	166.681	54	54	162.316	216	216	674.615
12.	RBCA Mokokchung		81	81		81	81		81	81		81	81		324	324	
13.	Meren Agency, Changtongya		27	27		27	27		27	27		27	27		108	108	
		Longleng	54	54	54	54	54	54	54	54	54	54	54	216	216	216.000	
14.	Kiphire Oil Agency	Kiphire	63	45	45	54	18	18	54	18	18	54	18	18	225	99	99.000
15.	RBCA	Tuensang	126	63	50	108	72	76	108	90	90	108	108	106.7	450	333	322.700
16.	NAFC Agency	Mon	90	54	54.06	81	63	59.78	81	81	83.063	81	81	81.507	333	279	278.410
17.	RBCA	Zunheboto	117	108	108	108	108	108	108	108	108	108	108	108	441	432	432.000
18.	ZTPA, Phek	Phek	81	81	81	54	54	54	54	54	54	54	54	243	243	243.000	
19.	KTA, Pfitsero		81	81	81	81	81	81	81	81	81	81	81	81	324	324	324.000
<b>Total</b>			<b>1,476</b>	<b>1,332.436</b>	<b>1,325.098</b>	<b>1,323</b>	<b>1,227.951</b>	<b>1,244.747</b>	<b>1,323</b>	<b>1,237.133</b>	<b>1,243.877</b>	<b>1,323</b>	<b>1,281.978</b>	<b>1,281.501</b>	<b>5,445</b>	<b>5,079.498</b>	<b>5,095.223</b>

Source: Departmental records (A=Allocation, R=Received, UCs=Utilisation Certificates)

Appendix-3.5.1

Details of supply orders, suppliers' bills and amount paid to the suppliers under "Promotion of Farm Machinery and Equipment in North Eastern States" SMAM 2018-19

(Reference: Paragraph 3.5)

(Amount in ₹)

Sl. No.	Details of Supply orders						Details of Bills submitted by the suppliers									Amount paid to supplier (Payment date)
	Name of supplier	Date of supply order	Particulars	Qty.	Rate/ No. (inclusive of GST & transportation charge)	Gross Amount	Bill/ Invoice date	Qty.	HSN code	Rate	Amount	CGST	SGST	Gross Amount		
1.	M/s T.V & Co., Kohima (GSTIN: 13AFSPV2897K1ZH)	28/11/18	Power Tiller (VST Shakti 130 DI)	300	2,18,000	65400000	Nil	300	8432	194642.86	58392858	3503571.48	3503571.48	65400000.96	65400000 (18/04/19)	
		28/11/18	Tractor (VST Shakti 5025R Branson 47 HP with Rotovator and Trailer)	49	1000000	49000000	Nil	49	8701	892900	43752100	2625126	2625126	49002352	49000000 (27/02/2019 25/03/19)	
		28/11/18	Falcon Premium Garden Tools (15 pcs: set)	400	20000	8000000	Nil	400	8201	20000	8000000	0	0	8000000	8000000 (27/02/19)	
2.	Eastern Agro Marketing Agencies Guwahati Assam (GSTIN: 18ABYPJ1609B1ZO)	28/11/18	Power Tiller (Greaves 12 HP)	50	218000	10900000	05/01/19	50	8403	194642.86	9732143	583928.58	583928.58	10900000.16	10900000 (13/03/19)	
3.	H.T Enterprises, Dimapur (GSTIN: 13AIYPT7481Q1ZW)	28/11/18	Brush cutter (STIHL 2 HP)	1692	50000	84600000	11/12/18	1692	8467	42372.881	71694915	6452542.35	6452542.35	84600000	84600000 (15/03/19 10/05/19)	
<b>Total</b>						<b>217900000</b>					<b>191572016</b>	<b>13165168.41</b>	<b>13165168.41</b>	<b>217902353.12</b>	<b>217900000</b>	

Source: Departmental records



## Appendix-3.5.2

Statement showing details of Brush Cutters imported by the supplier M/s H. T. Enterprises, Dimapur (M/s Hyusinlo Thong) under “Promotion of Farm Machinery and Equipment in North Eastern States” SMAM 2018-19

(Reference: Paragraph 3.5)

(Amount in ₹)

Sl. No.	EWB No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN Code	HSN Desc.	Latest Vehicle No.
1.	821036225384	18BHUPS0713E1Z5/ Trihasti Trade Co.	13AIYPT7481Q1ZW/ M/S.Hyusinlo Thong	Ganeshguri/ 781006	Golaghat Road/ 797112	821036225384- 29/01/2019	2737 - 28/01/2019	31,72,879.84	5,71,118.37	8467	Brush cutter	AS02BC1688
2.	851034994203	18BHUPS0713E1Z5/ Trihasti Trade Co.	13AIYPT7481Q1ZW/ M/S.Hyusinlo Thong	Ganeshguri/ 781006	Golaghat Road/ 797112	851034994203- 18/01/2019	2610 - 18/01/2019	21,96,609.12	3,95,389.64	8467	Brush cutter	NL01K9156
3.	821035002506	18BHUPS0713E1Z5/ Trihasti Trade Co.	13AIYPT7481Q1ZW/ M/S.Hyusinlo Thong	Ganeshguri/ 781006	Golaghat Road/ 797112	821035002506- 18/01/2019	2611 - 18/01/2019	21,96,609.12	3,95,389.64	8467	Brush cutter	AS01KC1788
4.	861038636151	18BHUPS0713E1Z5/ Trihasti Trade Co.	13AIYPT7481Q1ZW/ M/S.Hyusinlo Thong	Ganeshguri/ 781006	Golaghat Road/ 797112	861038636151- 13/02/2019	2912 - 12/02/2019	31,11,862.92	5,60,135.33	8467	Brush cutter	AS01R6771
<b>Total</b>								<b>1,06,77,961.00</b>	<b>19,22,032.98</b>	--	--	--

Source: Commissioner of Goods and Services Tax, Dimapur, Nagaland

**Appendix-4.2.1**

**Statement showing the details of total project cost, financial progress *vis-à-vis* physical progress under Special Assistance as of May 2022**

*(Reference: Paragraph 4.2.4)*

Sl. No.	Name of the Department	Cost of the project	Expenditure	Financial Progress	Physical Progress
		(₹ in lakh)		(in per cent)	
1.	Police (10 <sup>th</sup> , 11 <sup>th</sup> , 12 <sup>th</sup> , 13 <sup>th</sup> & 14 <sup>th</sup> IR Bn)	39,246.00	34,768.00	100	45
2.	AH&VS	3,670.21	542.26	51	99
3.	Fisheries & Aquatic Resources	180.00	162.00	90	90
4.	PWD (R&B)	270.00	210.52	78	89
5.	PWD (Housing)	44,164.83	51.51	15	66
<b>Total</b>		<b>87,531.04</b>	<b>35,734.29</b>	<b>--</b>	<b>--</b>

*Source: Departmental records*

**Appendix-4.2.2 (A)**  
**Statement showing bills drawn against fake invoices by PWD (R&B), South Division, Kohima**  
*(Reference: Paragraph 4.2.4.7)*

(Amount in ₹)

Vr. No.	Date	Amount	Purchased from	Nature of cash memo	Cash Memo dated	Item name	Rate	Qty.	Unit	Trips	Total qty.	Loading and unloading	Amount for material	Amount of loading unloading	Total
34	29-04-2022	500000	K.P. Stone Service	No GST number	29-03-2022	Boulder	17	400	Cft	8	3200	8200	54,400	65,600	1,20,000
			K.P. Stone Service	No GST number	29-03-2022	Sized stones	22	500	Cft	8	4000	8200	88,000	65,600	1,53,600
			K.P. Stone Service	No GST number	29-03-2022	Stone dust	32	400	Cft	5	2000	8200	64,000	41,000	1,05,000
			K.P. Stone Service	No GST number	29-03-2022	Cement	630	100	Packets	1	100	3000	63,000	3,000	66,000
35	29-04-2022	500000	K.P. Stone Service	No GST number	04-04-2022	Boulder	17	400	Cft	10	4000	8200	68,000	82,000	1,50,000
			K.P. Stone Service	No GST number	04-04-2022	Sized stones	22	500	Cft	7	3500	8200	77,000	57,400	1,34,400
			K.P. Stone Service	No GST number	04-04-2022	Stone dust	32	400	Cft	5	2000	8200	64,000	41,000	1,05,000
			K.P. Stone Service	No GST number	04-04-2022	Cement	530	73	Nos	1	73	3510	38,690	3,510	42,200
36	29-04-2022	500000	K.P. Stone Service	No GST number	04-04-2022	Boulder	17	400	Cft	9	3600	8200	61,200	73,800	1,35,000
			K.P. Stone Service	No GST number	04-04-2022	Sized stones	22	500	Cft	7	3500	8200	77,000	57,400	1,34,400
			K.P. Stone Service	No GST number	09-04-2022	Stone dust	32	400	Cft	8	3200	8200	1,02,400	65,600	1,68,000
			K.P. Stone Service	No GST number	11-04-2022	Boulder	17	400	Cft	10	4000	8200	68,000	82,000	1,50,000
37	29-04-2022	500000	K.P. Stone Service	No GST number	11-04-2022	Sized stones	22	500	Cft	7	3500	8200	77,000	57,400	1,34,400
			K.P. Stone Service	No GST number	11-04-2022	Stone dust	32	400	Cft	6	2400	8200	76,800	49,200	1,26,000
			K.P. Stone Service	No GST number	11-04-2022	Cement	100	530	bags	1	530	3200	53,000	3,200	56,200
			K.P. Stone Service	No GST number	15-04-2022	Boulder	17	400	Cft	16	6400	8200	1,08,800	1,31,200	2,40,000
39	29-04-2022	1589540	Urban Home Solution	<b>Fake GST number</b>	15-04-2022	Iron rods	68,000	2.015	Tons	2	4.03	20000	2,74,040	40,000	3,14,040
			K.P. Stone Service	No GST number	18-04-2022	Sized stones	22	500	Cft	13	6500	8200	1,43,000	1,06,600	2,49,600
			Solo's sand	No GST number	18-04-2022	Stone dust	32	400	Cft	10	4000	8200	1,28,000	82,000	2,10,000
			Solo's sand	No GST number	18-04-2022	Cement	530	100	bags	1	100	3800	53,000	3,800	56,800
			K.P. Stone Service	No GST number	18-04-2022	Sand	48	450	Cft	10	4500	8200	2,16,000	82,000	2,98,000
			Solo's sand	No GST number	08-04-2021	hume pipe	19,000	3	Nos	3	9	28000	1,71,000	84,000	2,55,000
40	29-04-2022	2290600	K.P. Stone Service	No GST number	08-04-2021	Boulder	17	400	Cft	22	8800	8750	1,49,600	1,92,500	3,42,100
			K.P. Stone Service	No GST number	08-04-2021	Sized stones	22	500	Cft	16	6400	8750	1,40,800	1,40,000	2,80,800
			K.P. Stone Service	No GST number	08-04-2021	Stone dust	32	400	Cft	15	6000	8750	1,92,000	1,31,250	3,23,250
			Solo's sand	No GST number	22-05-2022	Cement	550	110.5	bags	2	221	3500	1,21,550	7,000	1,28,550
			Solo's sand	No GST number	22-05-2022	Sand	48	450	Cft	16	7200	18000	3,45,600	2,88,000	6,33,600
			Urban Home Solution	<b>Fake GST number</b>	23-04-2022	Steel HYSD bar	68,000	3.12	Tons	1	3.12	20000	2,12,160	20,000	2,32,160
			Urban Home Solution	<b>Fake GST number</b>	23-04-2022	Cement	530	80	bags	1	80	3450	42,400	3,450	45,850
			K.P. Stone Service	No GST number	23-04-2022	Boulder	17	400	Cft	5	2000	8200	34,000	41,000	75,000
41	29-04-2022	821110	K.P. Stone Service	No GST number	23-04-2022	Sized stones	22	500	Cft	5	2500	8200	55,000	41,000	96,000
			K.P. Stone Service	No GST number	23-04-2022	Stone dust	32	400	Cft	4	1600	8200	51,200	32,800	84,000
			Solo's sand	No GST number	14-04-2022	Sand	48	450	Cft	3	1350	15000	64,800	45,000	1,09,800
			K.P. Stone Service	No GST number	28-04-2022	Boulder	17	400	Cft	7	2800	8800	47,600	61,600	1,09,200
			K.P. Stone Service	No GST number	28-04-2022	Sized stones	22	700	Cft	16	11200	8800	2,46,400	1,40,800	3,87,200
			K.P. Stone Service	No GST number	28-04-2022	Stone dust	32	400	Cft	10	4000	8800	1,28,000	88,000	2,16,000
26	13-05-2022	1153320	K.P. Stone Service	No GST number	28-04-2022	Cement	520	126	bags	1	126	5500	65,520	5,500	71,020

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Vr. No.	Date	Amount	Purchased from	Nature of cash memo	Cash Memo dated	Item name	Rate	Qty.	Unit	Trips	Total qty.	Loading and unloading	Amount for material	Amount of loading unloading	Total
			K.P. Stone Service	No GST number	28-04-2022	Sand	48	400	Cft	3	1200	5500	57,600	16,500	74,100
			K.P. Stone Service	No GST number	28-04-2022	Chips	62	400	Cft	5	2000	5500	1,24,000	27,500	1,51,500
<b>138</b>	31-03-2022	500000	Quality Stone crushing	No GST number	03-03-2022	Cement	580	120	Cft	1	120	8400	69,600	8,400	78,000
			Quality Stone crushing	No GST number	03-03-2022	Stone dust	52.5	400	Cft	4	1600	--	84,000	--	84,000
			Quality Stone crushing	No GST number	03-03-2022	Boulder	37.5	400	Cft	4	1600	--	60,000	--	60,000
			Quality Stone crushing	No GST number	03-03-2022	Sized stones	24.0	500	Cft	8	4000	--	96,000	--	96,000
<b>139</b>	31-03-2022	500000	Quality Stone crushing	No GST number	17-03-2022	Cement	580	120	Cft	1	120	8400	69,600	8,400	78,000
			Quality Stone crushing	No GST number	17-03-2022	Stone dust	52.5	400	Cft	4	1600	--	84,000	--	84,000
			Quality Stone crushing	No GST number	17-03-2022	Boulder	37.5	400	Cft	4	1600	--	60,000	--	60,000
			Quality Stone crushing	No GST number	17-03-2022	Sized stones	24	500	Cft	8	4000	--	96,000	--	96,000
<b>52</b>	21-12-2021	482400	Senotsu stones	No GST number	Nov-21	Boulder	30	400	Cft	15	6000	6000	1,80,000	90,000	2,70,000
<b>53</b>	21-12-2021	482400	Senotsu stones	No GST number	Nov-21	Boulder	30	400	Cft	15	6000	6000	1,80,000	90,000	2,70,000
<b>54</b>	21-12-2021	482400	Senotsu stones	No GST number	Nov-21	Boulder	30	400	Cft	15	6000	6000	1,80,000	90,000	2,70,000
<b>51</b>	21-12-2021	482400	Senotsu stones	No GST number	Nov-21	Boulder	30	400	Cft	15	6000	6000	1,80,000	90,000	2,70,000
<b>50</b>	21-12-2021	482400	Senotsu stones	No GST number	Nov-21	Boulder	30	400	Cft	15	6000	6000	1,80,000	90,000	2,70,000
	<b>Total</b>												<b>57,23,760</b>	<b>30,26,010</b>	<b>87,49,770</b>

Source: Compiled from records of the Department

**Appendix-4.2.2 (B)**  
**Statement showing bills drawn against Duplicate invoices by PWD (R&B), South Division, Kohima**  
*(Reference: Paragraph 4.2.4.7)*

(Amount in ₹)

Vr. No.	Dated	Total value of work	Cess	FR	Paid amount	Bill or HR	Excavator charge	Bulldozer charges	JCB charge	Tipper charge (transportation)	Road Roller cost	Rock Bolder	Bolder breaking	Total duplicate bill	Remarks
39	21-12-2021	4,28,550	4,286		4,24,264	HR	2,75,000	--	91,800	31,750	--	--	--		
40	21-12-2021	4,28,550	4,286		4,24,264	HR	2,75,000	--	91,800	31,750	--	--	--	3,98,550	Duplicate of vr No.39
41	21-12-2021	4,96,800	4,968		4,91,832	HR	4,05,000	--	91,800	--	--	--	--	4,96,800	Duplicate of vr No.39
42	21-12-2021	4,58,200	4,582		4,53,618	HR	2,20,000	72,000	61,200	75,000	--	--	--	--	
43	21-12-2021	4,58,200	4,582		4,53,618	HR	2,20,000	72,000	61,200	75,000	--	--	--	4,28,200	Duplicate of vr No.42
44	21-12-2021	4,58,200	4,582		4,53,618	HR	2,20,000	72,000	61,200	75,000	--	--	--	4,28,200	Duplicate of vr No.42
45	21-12-2021	4,58,200	4,582		4,53,618	HR	2,20,000	72,000	61,200	75,000	--	--	--	4,28,200	Duplicate of vr No.42
46	21-12-2021	4,58,200	4,582		4,53,618	HR	2,20,000	72,000	61,200	75,000	--	--	--	4,28,200	Duplicate of vr No.42
47	21-12-2021	4,58,200	4,582		4,53,618	HR	2,20,000	72,000	61,200	75,000	--	--	--	4,28,200	Duplicate of vr No.42
48	21-12-2021	4,58,200	4,582		4,53,618	HR	2,20,000	72,000	61,200	75,000	--	--	--	4,28,200	Duplicate of vr No.42
49	21-12-2021	4,58,200	4,582		4,53,618	HR	2,20,000	72,000	61,200	75,000	--	--	--	4,28,200	Duplicate of vr No.42
50	21-12-2021	4,82,400	4,824	4,000	4,73,576	HR	--	--	61,200	12,700	13,000	2,70,000	91,500	--	
51	21-12-2021	4,82,400	4,824	4,000	4,73,576	HR	--	--	61,200	12,700	13,000	2,70,000	91,500	4,48,400	Duplicate of Vr. No.50
52	21-12-2021	4,82,400	4,824	4,000	4,73,576	HR	--	--	61,200	12,700	13,000	2,70,000	91,500	4,48,400	Duplicate of Vr. No.50
53	21-12-2021	4,82,400	4,824	4,000	4,73,576	HR	--	--	61,200	12,700	13,000	2,70,000	91,500	4,48,400	Duplicate of Vr. No.50
<b>Total bills drawn</b>		<b>69,49,100</b>	<b>69,492</b>	<b>16,000</b>	<b>68,63,608</b>	<b>0</b>	<b>27,15,000</b>	<b>5,76,000</b>	<b>10,09,800</b>	<b>7,14,300</b>	<b>52,000</b>	<b>10,80,000</b>	<b>3,66,000</b>	<b>52,37,950</b>	

Source: Compiled from records of the Department

**Appendix-4.3.1**

**Statement showing Department-wise list of double/ excess/ fraudulent draws**

(Reference: Paragraph 4.3)

(Amount in ₹)

Sl. No.	Department	No. of DDOs	Amount of objection	Amount recovered
1.	Agriculture	1	45,41,804	0
2.	Art & Culture	1	1,96,020	0
3.	Employment, Skill Development & Entrepreneurship	1	1,93,824	70,000
4.	Health & Family Welfare	2	11,88,475	3,68,072
5.	Home Department (Police)	1	1,32,710	0
6.	Industries and Commerce	1	10,12,315	0
7.	Jails	1	13,00,182	0
8.	Public Health Engineering	1	36,07,512	0
9.	PWD (Mechanical)	1	16,36,415	15,86,415
10.	School Education	4	60,28,880	0
11.	Social Welfare	1	86,046	0
12.	Treasuries and Accounts	2	6,22,974	1,98,235
13.	Veterinary & Animal Husbandry	1	20,09,631	20,09,631
<b>Total</b>		<b>18</b>	<b>2,25,56,788</b>	<b>4,232,353</b>

Source: Departmental records

**Appendix-4.3.2**  
**Statement showing excess drawal by inflating the net total of pay bills**  
*(Reference: Paragraph 4.3)*

(Amount in ₹)

Sl. No.	Department	DDO	Admissible Amount	Amount Drawn	Excess Amount Drawn	Recovered Amount (with month & year of recovery)	Outstanding Amount	Remarks
1.	Health and Family Welfare	Chief Medical Officer, Dimapur	10,48,253	12,16,325	1,68,072	1,68,072 (February 2022)	0	The Chief Medical Officer, Dimapur inflated the net total of pay and allowances of 22 NVBDCP Grade-III employees for the month of January 2019 vide bill no. 606 dated 27/02/2019 which resulted in excess drawal of ₹1.68 lakh.
2.	PWD Mechanical	Mechanical Engineer, PWD Mechanical, Tuensang	26,12,511	34,12,511	8,00,000	7,50,000 (January 2020 and October 2021)	50,000	The Mechanical Engineer, PWD Mechanical, Tuensang fictitiously drew ₹8,00,000 by inflating the net total of the pay and allowances for the month of July to September 2017 vide bill no. 22 dated 7/8/2017 (TV. No. 14 of Nil), 21 dated 7/8/2017 (TV No. 15 of Nil), 26 dated 31/8/2017 (TV No. 5 of Nil), 38 dated 28/9/2017 (TV No. 13 of Nil).
<b>Total</b>			<b>36,60,764</b>	<b>46,28,836</b>	<b>9,68,072</b>	<b>9,18,072</b>	<b>50,000</b>	--

**Appendix-4.3.3**  
**Statement showing double drawal of pay & allowances including arrears**  
*(Reference: Paragraph 4.3)*

(Amount in ₹)

Sl. No.	Department	DDO	Double Amount Drawn	Recovered Amount (with Month and Year of recovery)	Outstanding Amount	Remarks
1.	Home	Commandant, 4 <sup>th</sup> NAP Battalion, Thizama	87,880	0	87,880	The Commandant, 4 <sup>th</sup> NAP Battalion, Thizama fictitiously drew ₹87,880 vide bill no. 41 dated 28/06/2018 and 52 dated 27/07/2018 as pay and allowance in respect of a retired havildar.
2.			44,830	0	44,830	The Commandant, 4 <sup>th</sup> NAP Battalion, Thizama fictitiously drew ₹44,830 twice in respect of pay and allowances of two constables vide bill no. 45 dated 28/06/2018 serial no. 67, 68, 69 and 70 of the pay bill.
3.	School Education	Directorate of School Education, Nagaland	2,49,750	0	2,49,750	The Director, School Education, Nagaland fictitiously drew ₹2,49,750 vide bill no. 601 dated 4/9/2017 (TV No. 174 of 8/9/2017) in respect of five staffs and bill no. 602 dated 4/9/2017 (TV No. 175 of 8/9/2017) in respect of seven staffs although the officials had already drawn their pay as per entitlement.
4.	Treasuries and Accounts	Sr. Treasury Officer, Peren	4,24,739	0	4,24,739	The Sr. Treasury Officer, Peren fictitiously drew ₹4,34,739 vide bill no. 113 dated 14/12/2017, 107 dated 23/3/2018 and 108 dated 23/3/2018 although the amount had already been drawn vide bill no. 91 dated 29/1/2018 (TV No. 6 of Nil), 92 dated 29/1/2018 (TV No. 5 of Nil), and 94 dated 29/1/2018 (TV No. 3 of Nil),
<b>Total</b>			<b>8,07,199</b>	<b>0</b>	<b>8,07,199</b>	



**Appendix-4.3.4**  
**Statement showing Fraudulent inadmissible drawal of pay & allowances including arrears**  
*(Reference: Paragraph 4.3)*

(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, Mon	22,37,204	0	22,37,204	The District Agriculture Officer, Mon fictitiously drew ₹22,37,204 as DA and HRA Arrears vide Bill no. 66 to 70 dated 30/08/2017 (TV No. 20 to 24 of 5/9/2017), 90 to 94 dated 31/10/2017 (TV No.19 to 22 of 6/11/2017), 144 to 148 dated 26/3/2018 (TV No. 33 to 37 of 28/3/2018) and 153 dated 38/3/2018 (TV No. 54 of 31/3/2018). It was noticed that the bills were drawn without any sanction order from the competent authority and non drawal certificates to justify the drawals was not available. Moreover, the actual Basic Pay of the officials were manipulated i.e., it differs from the regular pay bills and name of eight officials were not found in the regular pay bills.
2.	Employment, Skill Development & Entrepreneurship	District Employment Officer, Zunheboto	1,93,824	70,000 (December 2020 to July 2021, October 2021 and January to May 2022)	1,23,824	The District Employment Officer, Zunheboto fictitiously drew ₹1,93,824 as HRA Arrear vide bill no. 71 dated Nil (TV No. 16 of 18/3/2017) and 73 dated Nil (TV No. 18 of 18/3/2017) although the employees were drawing their pay & Allowances as per their entitlement every month.
3.	Health and Family Welfare	Medical Superintendent, District Hospital, Zunheboto	5,38,443	2,00,000 (November 2022)	3,38,443	Fraudulent drawal of MACP arrears of ₹5,38,443 in respect of three employees for the period from May 2012 to September 2015 on the basis of fictitious due & drawn statement vide Bill No. 228, 229 and 230 dated Nil (TV No. 111 dated 31/03/2018, 112 dated 31/03/2018 and 113 dated 31/03/2018). However, the employees were drawing the entitlement through the following regular monthly bills: Bill No. 214, 205, 206 dated 31/03/2018.
4.			4,81,960	0	4,81,960	Fraudulent drawal of Less Pay arrears of ₹4,81,960 in respect of nine employees for the period from July 2010 to April 2018 on the basis of fictitious due & drawn statement vide Bill No. 49, 52, 53, 54, 55, 56, 57, 58 and 59 dated 5/11/2018.
5.	Industries and Commerce	Functional Manager, District	3,33,972	0	3,33,972	The Functional Manager, District Industries Sub Center, Phek fictitiously drew ₹333972 as less drawn arrears for the period from 1/1/2018 to 30/5/2018

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Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Month and Year of recovery)	Outstanding Amount	Remarks
		Industries Sub Center, Phek				in respect of 16 staffs vide bill no. 42 dated Nil (TV No. 4 of 3//2018), 44 dated Nil (TV No. 6 of 3/8/2018), 45 dated Nil (TV No. 7 of 3/8/2018), 46 dated Nil (TV No. 8 of 3/8/2018), and 43 dated Nil (TV No. 5 of 3/8/2018). However, the officials were drawing the monthly pay and allowances in the revised ROP 2017 regularly.
6.			6,78,343	0	6,78,343	The Functional Manager, District Industries Sub Center, Phek fictitiously drew ₹6,78,343 as pay and allowance arrears for the period from 1/1/2018 to 31/8/2018 in respect of 16 staffs vide bill no. 66 dated Nil (TV No. 13 of 4/10/2018), 65 dated Nil (TV No. 14 of 4/10/2018), 64 dated Nil (TV No. 15 of 4/10/2018), 80 dated Nil (TV No. 1 of 1/11/2018), 81 dated Nil (TV No. 2 of 1/11/2018), 82 dated Nil (TV No. 3 of 1/11/2018), 83 dated Nil (TV No. 4 of 1/11/2018), 84 dated Nil (TV No. 5 of 1/11/2018). However, the officials were drawing the monthly pay and allowances in the revised ROP 2017 regularly.
7.	Jails	Superintendent, District Jail, Peren	13,00,182	0	13,00,182	The Superintendent of District Jails, Peren fraudulently drew ₹13,00,182 in respect of 26 employees vide bill no. 53, 61, 75, 68, 69 dated nil (TV No. 4 dated 7/9/2018, 16 dated 5/10/2018, 2 dated 12/11/2018, 13 dated 12/11/2018 and 7 dated 12/11/2018)
8.	Public Health Engineering	Executive Engineer PHED, Wokha Division	15,50,103	0	15,50,103	The Executive Engineer PHED Wokha Division fictitiously drew ₹15,50,103 as pay and allowances in respect of 25 officials during the month of February 2019 vide. Bill no. 99 dated 1/2/2019 (TV No. 7 of 5/2/2019), 100 dated 1/2/2019 (TV No. 8 of 5/2/2019), 101 dated 1/2/2019 (TV No. 9 of 5/2/2019), and 13 officials during the month of March 2019 vide. Bill No. 14 dated 27/3/2019 (TV No. 11 of 28/3/2019), 15 dated 27/3/2019 (TV No. 12 of 28/3/2019), 16 dated 27/3/2019 (TV No. 13 of 28/3/2019) against non-existing staffs.
9.			20,57,409	0	20,57,409	The Executive Engineer PHED Wokha Division fictitiously drew ₹20,57,409 as pay and allowances in respect of 12 officials during the month of October 2018 vide. Bill no. 71 dated 20/11/2018 (TV No. 6 of 19/11/2018) and 36 officials during the month of November 2018 vide. Bill No. 84 dated 20/12/2018 (TV No. 12 of 20/12/2018), Bill No. 83 dated 20/12/2018 (TV No. 11 of 20/12/2018), Bill No. 85 dated 20/12/2018 (TV No. 13 of 20/12/2018) against non-existing staffs.

Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Month and Year of recovery)	Outstanding Amount	Remarks
10.	PWD Mechanical	Mechanical Engineer, PWD Mechanical, Tuensang	8,36,415	8,36,415 (February 2022)	0	The Mechanical Engineer, PWD Mechanical Division, Tuensang drew ₹8,36,415 as pay and allowance of 22 non-existent employees vide bill no. 87 dated 7/3/2019.
11.	School Education	Directorate of School Education, Nagaland	2,54,190	0	2,54,190	The Director, School Education, Nagaland fictitiously drew ₹2,54,190 as DA Arrear for the period from 1/7/2018 to 31/9/2018 in respect of six employees under the establishment of DEO Phek vide bill no. 1513 dated 6/12/2018 (TV No. 161 of 11/12/2018). However, the employees were drawing the entitlement through the following regular monthly bills: April 2018 (TV No. 75 of 28/8/2018), May 2018 (TV No. 76 of 24/8/2018).
12.			51,525	0	51,525	The Director, School Education, Nagaland drew ₹51,525 as increment arrear in respect of four employees under the establishment of GHSS Tsemnyu for the period from 1/12/2017 to 31/8/2018 vide Bill No. 1644 dated 13/12/2018 (TV No. 506 of Nil). However, the employees were drawing pay as per IPS prepared on the basis of pre-increment basic pay and the increased basic pay were not taken into account in the IPS for fixation of pay (ROP 2017).
13			76,800	0	76,800	The Director, School Education, Nagaland drew an excess amount of ₹76,800 as MACP Arrear in respect of one employee under the establishment of DEO Kiphire for the period from 1/1/2014 to 30/6/2014 vide Bill No. 1521 dated 7/12/2018 (TV No. 250 of 14/12/2018) due to wrong computation during the period from 1/1/2014 to 30/6/2014.
14		District Education Officer, Dimapur	4,30,188	0	4,30,188	The District Education Officer, Dimapur fictitiously drew ₹4,30,188 vide bill No. 266 dated 22/10/2018 (TV No. 88 of Nil) as the officials for which the DA Arrears was drawn were fixed pay employees.
15		Sub divisional Education Officer, Aghunato	11,28,600	0	11,28,600	Sub divisional Education Officer, Aghunato fictitiously drew ₹11,28,600 as ROP arrear vide bill no.52 dated 17/12/2018 (TV No. 87 of 18/12/2018) and 51 dated 17/12/2018 (TV No. 88 of 18/12/2018) as 20 SSA Primary teachers (15+5) were fixed pay teachers.
16		District Education Officer, Peren	20,64,480	0	20,64,480	The Asst. District Education Officer, Peren fictitiously drew ₹20,64,480 vide bill no. 212 dated 14/8/2018, 245 dated 26/9/2018 and 278 dated 20/10/2018 in respect of 16 staffs by manipulating their Grade pays.
17			5,42,901	0	5,42,901	The District Education Officer, Peren fictitiously drew ₹5,42,901 vide bill No. 212 dated 17/3/2017 (TV No. 83 of 23/3/2017) in respect of non existentteachers.

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Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Month and Year of recovery)	Outstanding Amount	Remarks
18	Social Welfare	Child Development Project Officer, Bhandari, Wokha	86,046	0	86,046	Fraudulent drawal of pay arrear in respect of one employee for the period from September 2016 to May 2018 on the basis of fictitious due and drawn statement vide bill no. 14 dated Nil (TV No. 5 of 18/06/2018) whereas the employee was drawing the entitlement through regular monthly bills: Bill No. 11 dated Nil and TV No. 2 of 11/06/2018.
19	Treasuries & Accounts	Sub-Treasury Officer, Aghunato	1,98,235	1,98,235 (March 2022 and August 2022)	0	The Sub-Treasury Officer, Aghunato fraudulently drew ₹1,98,235 in respect of four employees vide bill no. 64 and 65 dated Nil (TV No. 1 and 2 dated 5/3/2019) as less drawn DA Arrears and ROP arrears.
20	Veterinary and Animal Husbandry	Dy. Chief Veterinary & Animal Husbandry Officer, Pughoboto	20,09,631	20,09,631 (March 2019 and December 2019)	0	The Dy. Chief Veterinary & Animal Husbandry Officer, Pughoboto fictitiously drew ₹20,09,631 as GRA and pay arrears vide bill nos. 77 dated Nil (TV No. 26 of 22/12/2017), 78 dated Nil (TV No. 27 of 22/12/2017), 79 dated Nil (TV No. 28 of 22/12/2017), 80 dated Nil (TV No. 29 of 22/12/2017), 81 dated Nil (TV No. 30 of 22/12/2017), 82 dated Nil (TV No. 31 of 22/12/2017), 94 dated Nil (TV No. 8 of 9/1/2018), 95 dated Nil (TV No. 9 of 9/1/2018), 96 dated Nil (TV No. 10 of 9/1/2018), 97 dated Nil (TV No. 11 of 9/1/2018), 98 dated Nil (TV No. 12 of 9/1/2018), 107 dated Nil (TV No. 9 of 22/2/2018), 116 dated Nil (TV No. 27 of 1/3/2018), 117 dated Nil (TV No. 34 of 31/3/2018), 118 dated Nil (TV No. 35 of 31/3/2018), 119 dated Nil (TV No. 37 of 31/3/2018), 120 dated Nil (TV No. 38 of 31/3/2018), 121 dated Nil (TV No. 39 of 31/3/2018), 122 dated Nil (TV No. 40 of 31/3/2018), 123 dated Nil (TV No. 41 of 31/3/2018), 124 dated Nil (TV No. 42 of 31/3/2018), 125 dated Nil (TV No. 43 of 31/3/2018), 126 dated Nil (TV No. 36 of 31/3/2018).
<b>Total</b>			<b>1,70,50,451</b>	<b>33,14,281</b>	<b>1,37,36,170</b>	

Source: Departmental records

**Appendix-4.3.5**  
**Statement showing fictitious drawal by manipulating the bills**  
*(Reference: Paragraph 4.3)*

Sl. No.	Department	DDO	Admissible Amount	Amount Drawn	Excess Amount Drawn	Recovered Amount (with month & year of recovery)	Outstanding Amount	Remarks
1.	School Education	Directorate of School Education	5,55,739	17,86,185	7,99,446 + 4,31,000	0	12,30,446	The Director, School Education, Nagaland drew ₹17,86,185 vide bill No. 226 dated 15/12/2017 for conducting Science Seminar and Science exhibition during the year 2017-18. It was observed that ₹7,99,446 was drawn in excess without any supporting document. The figures were also manipulated in the payment records resulting in excess expenditure of ₹4,31,000.
<b>Total</b>			<b>5,55,739</b>	<b>17,86,185</b>	<b>12,30,446</b>	<b>0</b>	<b>12,30,446</b>	--

**Appendix-4.3.6**  
**Statement showing fictitious drawal of TA bills**  
*(Reference: Paragraph 4.3)*

Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Month and Year of recovery)	Outstanding Amount	Remarks
1.	Agriculture	District Agriculture Officer, Mon	23,04,600	0	23,04,600	The District Agriculture Officer, Mon fictitiously drew ₹23,04,600 vide Bill No. 139 to 143 dated 26/3/2018 (TV No. 28 to 32 of 28/3/2018), 149 to 150 dated 26/3/2018 (TV No. 38 and 39 of 28/3/2018) and 151 to 152 dated 28/3/2018 (TV No. 52 to 53 of 31/3/2018) as Travelling Allowances in excess of the budget allotment. Moreover, the drawals were not accompanied by copy of tour diary, office order from competent authority to perform the journey.
2.	Art and Culture	Registering Officer, Art and Culture, Dimapur	1,96,020	0	1,96,020	The Registering Officer, Art and Culture, Dimapur fictitiously drew ₹1,96,020 vide Bill Nos. 7 to 10 dated 26/3/2018 and 12 dated 26/3/2018 as Travelling Allowance. The office order furnished by the department was for verification of Rural Libraries under Dimapur district during 2017-18. Cross examination with the TA Bills however, revealed that the twelve officials were paid TA for travelling from their station in Dimapur to Kohima and back to their station. Moreover, the bills were also not signed by any of the concerned officials.
<b>Total</b>			<b>25,00,620</b>	<b>0</b>	<b>25,00,620</b>	--

Source: Departmental records

**Appendix-4.3.7**  
**Statement showing details of similar cases highlighted in the last five years Audit Reports**  
*(Reference: Paragraph 4.3)*

Sl. No.	Year of Audit Report	Paragraph Reference	Particulars	Money Value (₹ in crore)
1.	Audit Report for the Year ended 31 March 2020	4.2	Fraudulent/ excess drawal of money	2.78
2.	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
3.	Audit Report for the Year ended 31 March 2018	5.4	Fraudulent/double/excess drawal by 28 DDOs	7.36
4.	Audit Report for the Year ended 31 March 2017	5.4	Fraudulent/excess drawal by 12 DDOs	1.72
5.	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	1.99

Source: C&AG Audit Reports of respective years

Appendix-4.3.8

Statement showing details of department-wise cases of irregularities highlighted in the last five years Audit Reports

(Reference: Paragraph 4.3)

Sl. No.	Department	AR for year ended 31 March 2020		AR for year ended 31 March 2019		AR for year ended 31 March 2018		AR for year ended 31 March 2017		AR for year ended 31 March 2016		Total Amount (₹ in lakh)
		No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	
1.	Agriculture	1	2.51	2	3.24	5	18.22					23.97
2.	Art and Culture			1	7.32	1	1.22					8.54
3.	Cooperation	2	6.04	1	15.73	1	6.29					28.06
4.	Department of Information and Public Relations			2	9.81							9.81
5.	District Administration							1	1.89	2	41.72	43.61
6.	Economics & Statistics	1	2.83									2.83
7.	Employment, Skill Development & Entrepreneurship	1	4.18	3	31.15	3	6.58					41.91
8.	Evaluation	1	22.46									22.46
9.	Excise and Prohibition	4	23.61	3	19.67							43.28
10.	Finance Department (Taxation)	1	1.52	1	3.43							4.95
11.	Finance Department (Treasuries & Accounts)			2	21.84	2	6.75					28.59
12.	Fisheries and Aquatic Resources	1	1.68			1	5.56					7.24
13.	Health & Family Welfare					4	344					344
14.	Home (Police)	1	3.19	3	155.93	2	125.37	1	39.28			323.77
15.	Home (Prisons)			1	9.79			1	6.53			16.32
16.	Horticulture			1	1.62							1.62
17.	Industries and Commerce	1	6.67	6	28.69							35.36
18.	Labour & Employment	1	7.31									7.31
19.	Land Records & Survey	1	2.5									2.5
20.	Law & Justice	1	13.87									13.87
21.	Motor Vehicles			1	2.27							2.27
22.	Nagaland State Transport							1	0.58	1	1.24	1.82
23.	Power			1	1.91							1.91
24.	Public Health Engineering (PHED)			1	11.99							11.99



Sl. No.	Department	AR for year ended 31 March 2020		AR for year ended 31 March 2019		AR for year ended 31 March 2018		AR for year ended 31 March 2017		AR for year ended 31 March 2016		Total Amount (₹ in lakh)
		No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	
25.	Public Works Department (Mechanical)	1	17.15	1	8							25.15
26.	Public Works Department (Road & Bridges)			1	15.42					2	9.12	24.54
27.	Rural Development	1	2.83			2	4.53	1	2.58			9.94
28.	School Education	6	134.95	7	96.03	17	206.37	5	106.45	4	96.74	640.54
29.	Sericulture									1	0.99	0.99
30.	Soil & Water Conservation			1	12.59	1	8.66					21.25
31.	Water Resources			1	23.81							23.81
32.	Youth Resources and Sports			1	15.69							15.69
33.	Veterinary and Animal Husbandry	1	24.78	1	20.1	1	2.96	2	14.19	2	49.56	111.59
	<b>Total</b>	<b>26</b>	<b>278.08</b>	<b>42</b>	<b>516.03</b>	<b>40</b>	<b>736.51</b>	<b>12</b>	<b>171.5</b>	<b>12</b>	<b>199.37</b>	<b>1901.49</b>

Source: C&AG Audit Reports of respective years

Appendix-4.4.1

Details of Travelling Allowance paid to Work-Charged employees by diverting funds from salary bills during 2018-20

(Reference: Paragraph 4.4)

Cheque No.	Vr. No.	Date	Particular of the bill	To whom paid	Designation	Amount (in ₹)
(A)	Year: 2018-19					
(i)	Month: March to May 2018					
026362/000264	1	18-06-2018	Hand Receipt TA bill Assistant Mechanical Engineer (AME) Store, Kohima	Kevizie Angami	Operator	72,810
				Toshilemba	Operator	78,660
				Lima Ao	Handyman	48,070
				Nepa Neinu	Handyman	38,170
				John Semp	Operator	62,460
				Kazumo Sopfunuo	Operator	54,360
				Lipoktemsuo	Handyman	33,220
				Kevisielie Kets	Handyman	47,410
				Leulung Zeliang	Operator	77,580
				Ram Bahadur	Handyman	11,833
	2		Hand Receipt TA bill AME, Kohima	Burtoba	Handyman	47,410
				Vilzo Tsukru	Operator	45,925
				Pfeliezhu Angami	Operator	75,150
				Logveseng Semp	Handyman	34,870
				Sutsungsangba	Operator	57,060
				Semsadangba	Operator	45,810
				Kelhousilie Chadi	Handyman	27,995
				Alemsoba	Operator	77,580
				Kenilo Nsu	Handyman	46,860
				Besu Lorhu	Operator	76,680
	3		Hand receipt TA bill (AME Dimapur)	Dhan Bahadur	Operator	83,430
				Shwensinlo Kent	Handyman	50,985
				Arilemba	Operator	78,030
				Mesalhou	Handyman	47,685
				Methasu	Handyman	24,530
	Bucktie Ram		Operator	33,565		
	Santiyanger		Handyman	13,200		
	Bendangwangshi		Operator	21,600		
	SB Gurung		Handyman	16,555		
	Imtimongba		Operator	27,090		

Cheque No.	Vr. No.	Date	Particular of the bill	To whom paid	Designation	Amount (in ₹)
				Chubasanen	Handyman	23,870
				Imlimongba	Operator	39,060
				Merangnochet	Handyman	30,910
				Toshimanen	Operator	50,580
				Pongei Phom	Handyman	31,240
				Nokzenketba	Operator	51,120
				Moameren	Handyman	39,710
				Imolemba	Operator	64,980
				Talemeri	Operator	88,830
				Toshi Ao	Handyman	54,285
				Kisha Mohan Baidya	Handyman	39,435
				Tilemayang	Operator	64,530
				Montu Sinha	Operator	40,535
				026362/000264	3	18-06-2018
Josangmak	Handyman	55,000				
Nungshirenla	Operator	90,000				
Jongpangtsung	Operator	53,075				
Talimeren	Operator	86,850				
Talichuba	Handyman	49,945				
Nungshikokba	Operator	80,910				
Bangjung Amer	Operator	78,660				
Imlimeren	Handyman	48,070				
<b>Sub-Total (i)</b>						<b>26,84,508</b>
(ii) Month: June to July 2018						
026364/000264	1	10-09-2018	Hand Receipt TA bill AME Store, Kohima	Kevisielie Kets	Handyman	29,810
				Leulung Zeliang	Operator	48,780
				Toshilemba	Operator	21,410
	2		Hand Receipt TA bill AME Kohima	Kenilo	Handyman	26,565
				John Semp	Operator	43,380
				Vilzo Tsukru	Operator	37,087
	3		Hand receipt TA bill AME Dimapur	Lorhu Mao	Operator	43,470
				Imtimongba	Operator	58,860
				Bendangwangshi	Operator	59,220
				SB Gurung	Handyman	36,190
Talimeren	Operator	9,760				
Santiyanger	Handyman	35,970				
<b>Sub-Total (ii)</b>						<b>4,50,502</b>

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Cheque No.	Vr. No.	Date	Particular of the bill	To whom paid	Designation	Amount (in ₹)	
(iii) Month: August to September 2018							
026366/000264	16	22-10-2018	Hand Receipt TA bill AME Store, Kohima	Lipoktemsusu	Handyman	32,340	
				Putusashi	Operator	8,500	
				Lima Ao	Handyman	22,440	
				John Semp	Operator	36,720	
	17		Hand Receipt TA bill AME Kohima	Zevoho Rhakho	Handyman	16,878	
				Pfeliezhu Angami	Operator	52,920	
				Methasu	Handyman	32,340	
				Vilzo Tsukru	Operator	56,790	
	18		Hand receipt TA bill AME Dimapur	Temsukaba	Operator	76,770	
				Merangnochet	Handyman	35,860	
				Titenmayang	Operator	58,680	
				Kishor Mohan	Operator	28,690	
<b>Sub-Total (iii)</b>						<b>4,58,928</b>	
(iv) Month: October to November 2018							
026368/000264	28	12-12-2018	Hand Receipt TA bill AME Store, Kohima	Toshilemba	Operator	40,260	
				Lipoktemsusu	Handyman	22,660	
				John Semp	Operator	37,080	
	29		Hand Receipt TA bill AME Kohima	Alemsoba	Operator	59,490	
				Temsukaba	Handyman	36,355	
				Dhan Bahadur Dorjee	Operator	54,810	
				Mesalhou	Handyman	10,751	
	30		Hand receipt TA bill AME Dimapur	Bendangwangshi	Operator	58,680	
				Montu Sinha	Operator	36,575	
				Marzulu	Handyman	33,715	
				Santiyanger	Handyman	35,860	
				SB Gurung	Operator	55,170	
<b>Sub-Total (iv)</b>						<b>4,81,406</b>	
(v) Month: December 2018 to February 2019							
026370/000264	1	17-03-2019	Hand Receipt TA bill AME Store, Kohima	Kazumo Sopfunuo	Operator	40,410	
				Kevizie Angami	Operator	40,773	
				Nepa Neinu	Handyman	24,695	
				Leulung Zeliang	Operator	51,840	
	2		Hand Receipt TA bill AME Kohima	Lipoktemsusu	Handyman	31,680	
				Vilzo Tsukru	Operator	54,530	
Mesalhou						Handyman	28,985

Cheque No.	Vr. No.	Date	Particular of the bill	To whom paid	Designation	Amount (in ₹)				
				Kenilo Nsu	Handyman	21,395				
				Lorhu Mao	Operator	35,010				
				Shwensinlo Kent	Handyman	25,960				
				Dhan Bahadur Dorjee	Operator	42,480				
				Alemsoba	Operator	56,880				
				Burtoba	Handyman	34,760				
	3		Hand receipt TA bill AME Dimapur	Talimeren	Operator	40,500				
				Imtemoyang	Operator	43,200				
				Imdenba	Operator	47,880				
				Chubasanen	Handyman	29,260				
				Pongei Phom	Handyman	26,400				
				Toshimanen	Operator	55,620				
				Kishoe Mohan	Handyman	33,990				
				Santiyanger	Handyman	31,000				
				Bendangwangshi	Operator	58,050				
				SB Gurung	Handyman	31,900				
				Imtimongba	Operator	52,200				
				<b>Sub-Total (v)</b>						<b>9,39,398</b>
				<b>Total A (i to v)</b>						<b>50,14,742</b>
(B) Year: 2019-20										
(vi) Month: March to May 2019										
026372/000264	1	18-07-2019	Hand Receipt TA bill AME Store, Kohima	Lipoktemsusu	Handyman	26,070				
				Putusashi	Operator	42,660				
				Leulung Zeliang	Operator	27,360				
				Kevisochu Kets	Handyman	16,885				
				Toshilemba	Operator	40,003				
	2		Hand Receipt TA bill AME Kohima	Burtoba	Operator	14,540				
				Mesalhou	Handyman	22,880				
				Shwensinlo Kent	Handyman	26,510				
				Raju Darjee	Operator	43,380				
				Vilzo Tsukru	Operator	40,500				
				Mesalhou	Handyman	24,750				
				Pfeliezhu Angami	Operator	37,440				
	3		Hand receipt TA bill AME Dimapur	Imtimongba	Operator	24,660				
SB Gurung	Handyman	15,070								
Toshimanen	Operator	40,230								

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Cheque No.	Vr. No.	Date	Particular of the bill	To whom paid	Designation	Amount (in ₹)
				Imti Chuba	Handyman	24,585
				Watitemba	Operator	40,320
				Pongei Phom	Handyman	24,640
				Bucktie Ram	Operator	41,220
				Talichuba	Handyman	25,190
				Imnakaba	Operator	14,085
<b>Sub-Total (vi)</b>						<b>6,12,978</b>
(vii) Month: June to August 2019						
026374/000264	3	15-10-2019	Hand Receipt TA bill AME Store, Kohima	Keviselie Kets	Handyman	24,860
				Kazumo Sopfunuo	Operator	29,610
				Lipoktemsusu	Handyman	18,095
				Leulung Zeliang	Operator	40,680
				John Semp	Operator	8,796
	4		Hand Receipt TA bill AME Kohima	Pralie Angami	Operator	32,400
				Kelhousilie Chadi	Handyman	19,800
				Mesalhou	Handyman	26,455
				Alemsoba	Operator	43,290
				Burtoba	Operator	26,455
	5		Hand receipt TA bill AME Dimapur	Vilzo Tsukru	Operator	31,500
				Semsadangba	Operator	20,100
				Imti Chuba	Handyman	19,965
				Bendangwangshi	Operator	32,670
				Talemeri	Operator	42,670
				Chubaonen	Handyman	22,265
				Nokzenketba	Operator	36,270
				Imolemba	Operator	43,650
	Pongei Phom		Handyman	26,675		
	Merangnuchet		Handyman	28,765		
	Mapuchuba		Operator	47,070		
<b>Sub-Total (vii)</b>						<b>6,22,041</b>
(viii) Month: September to November 2019						
026376/000264	1	10-12-2019	Hand Receipt TA bill AME Store, Kohima	Zenoho Khakho	Operator	9,600
				Shwensinlo Kent	Handyman	21,010
				Kenilo Nsu	Operator	34,380
				Temsukaba	Operator	37,800
				Bahadur Darjee	Operator	52,650

Cheque No.	Vr. No.	Date	Particular of the bill	To whom paid	Designation	Amount (in ₹)		
				Alemsoba	Operator	24,480		
				Vilzo Tsukru	Operator	46,980		
				Toshilemba	Operator	41,220		
	2		Hand Receipt TA bill AME Kohima	Ram Bahadur Thapa	Operator	53,730		
				Leulung Zeliang	Operator	47,160		
				Toshi Ao	Handyman	29,865		
				Putusashi	Operator	48,870		
				Houkhrilie	Handyman	28,820		
				Kevisochu Kets	Handyman	31,845		
				John Semp	Operator	52,110		
				Numal Bahadur	Handyman	36,630		
				Toshilemba	Operator	59,940		
				Nepra Neinu	Operator	32,150		
				Kevizie Angami	Operator	48,960		
				Lipoktemsusu	Handyman	29,920		
				3	Hand receipt TA bill AME Dimapur	T Ao	Operator	59,130
						Koraba	Handyman	36,135
	Merangnuchet		Handyman			32,670		
	Talemeri		Operator			53,460		
	Imolemba		Operator			29,340		
	Sentiyanger		Handyman			17,930		
	Montu Sinha		Operator			45,450		
	Chubaonen		Handyman			27,775		
	Peter Chakesang		Operator			56,520		
	Kisha Mohan Baidya		Handyman			34,540		
	Wati Jamir		Operator			50,490		
	Nammun Zeliang		Handyman			30,855		
	Talichuba		Operator			42,840		
	Pongei Phom		Handyman			26,180		
	Bucktie Ram		Operator			48,510		
Moameren Ao	Handyman	29,645						
Meyawati	Operator	41,233						
<b>Sub-Total (viii)</b>						<b>14,30,823</b>		
(ix) Month: December 2019 to February 2020								
026378/000264	1	09-03-2020	Hand Receipt TA bill AME Store, Kohima	Lipoktemsusu	Handyman	19,085		
				John Semp	Operator	31,230		

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Cheque No.	Vr. No.	Date	Particular of the bill	To whom paid	Designation	Amount (in ₹)	
		09-03-2020		Toshilemba	Operator	26,910	
				Houkhrielie	Handyman	16,445	
				Kevize Angami	Operator	27,319	
				Putusashi	Operator	28,530	
	2			Hand Receipt TA bill AME Kohima	Rukhiezolie Kiewhuo	Handyman	44,370
					Moameren	Handyman	27,115
					Alemsoba	Operator	54,180
					Chubaonen	Handyman	33,110
					Mesalhou	Operator	23,525
					Vilzo Tsukru	Operator	23,400
					Hitolo Tep	Handyman	14,300
	3			Hand receipt TA bill AME Dimapur	Sentiyanger	Handyman	26,345
					Imti Chuba	Operator	44,370
					Imlimongba	Operator	43,110
					Merangnuchet	Operator	32,340
					Tilemayang	Operator	32,400
					Imtimongba	Operator	52,920
Temsukaba		Operator			48,715		
Talimeren	Handyman	19,800					
<b>Sub-Total (ix)</b>						<b>6,69,519</b>	
<b>Total B (vi to ix)</b>						<b>33,35,361</b>	
<b>Grand Total (A + B)</b>						<b>83,50,103</b>	

Source: Records furnished by Mechanical Division No. 1, Kohima and Kohima North Treasury



**Appendix-4.5.1**  
**Statement showing details of regular and additional monthly Ration Allowance bills drawn by three DDOs**  
*(Reference: Paragraph 4.5)*

(Amount in ₹)

Sl. No	Details of regular monthly RA bills drawn					Details of additional RA bills drawn				
	Bill No. & Date	No. of VGs	Period of RA drawn	No. of days	Amount	Bill No. & Date	No. of VGs	Period of RA drawn	No. of days	Amount
<b>Name of DDO: Deputy Commandant, VG Kiphire</b>										
1	132 of February 2015	2052	01-02-2015 to 12-02-2015	12	615600	136 of 02/2015	--	13-02-2015 to 28-02-2015, 13-02-2015 to 01-03-2015, 13-02-2015 to 02-03-2015	51	7,22,850
						137 of 02/2015	--	13-02-2015 to 28-02-2015	16	1,09,700
2	131 of January 2016	2052	01-01-2016 to 12-01-2016	12	615600	142 of 02/2016	2,052	14-01-2016 to 25-01-2016	12	6,15,600
3	143 of February 2016	2052	01-02-2016 to 12-02-2016	12	615600	141 of 02/2016	--	15-02-2016 to 16-02-2016	2	96,750
4	58 of August 2017	2052	01-08-2017 to 12-08-2017	12	615600	141 of 02/2018	--	17-08-2017 to 30-08-2017	14	7,18,200
5	76 of October 2017	2052	01-10-2017 to 12-10-2017	12	615600	142 of 02/2018	--	15-10-2017 to 26-10-2017	12	4,44,900
6	97 of November 2018	2052	01-11-2018 to 12-11-2018	12	615600	140 of 16-03-2019	2,052	13-11-2018 to 24-11-2018, 13-12-2018 to 24-12-2018, 13-01-2019 to 24-01-2019	36	18,46,800
	114 of 15-01-2019	2052	01-12-2018 to 12-12-2018	12	615600					
	125 of 14-02-2019	2052	01-01-2019 to 12-01-2019	12	615600					
7	83 of October 2018	2052	01-10-2018 to 12-10-2018	12	615600	141 of 15-03-2019	50	13-10-2018 to 31-10-2018; 13-02-2019 to 28-02-2019	35	43,750
	135 of February 2019	2052	01-02-2019 to 12-02-2019	12	615600					
8	142 of 16-03-2019	2052	01-03-2019 to 12-03-2019	12	615600	09 of 03-04-2019	2,052	13-03-2019 to 24-03-2019	12	6,15,600
9	41 of June 2019	2052	01-06-2019 to 12-06-2019	12	615600	139 of 12-03-2020	2,052	13-06-2019 to 19-07-2019; 14-08-2019 to 28-08-2019	52	26,67,600
	51 of 02-08-2019	2052	01-07-2019 to 12-07-2019	12	615600					
	62 of August 2019	2052	01-08-2019 to 12-08-2019	12	615600					
10	72 of 14-10-2019	2052	01-09-2019 to 12-09-2019	12	615600	141 of 12-03-2020	226	01-09-2019 to 09-09-2019	9	50,850
11	23 of 01-05-2020	2052	April 2020	12	615600	82 of 29-09-2020	2,052	01-04-2020 to 18-04-2020; 13-05-2020 to 31-05-2020; 17-06-2020 to 18-06-2020	39	20,00,700
	36 of 02-06-2020	2052	01-05-2020 to 12-05-2020	12	615600					
	48 of 02-07-2020	2052	19-06-2020 to 30-06-2020	12	615600					
12	59 of 03-08-2020	2052	01-07-2020 to 12-07-2020	12	615600	144 of 18-02-2021	2,050	13-07-2020 to 19-08-2020; 13-09-2020 to 02-10-2020	58	29,72,500
	70 of 28-08-2020	2052	20-08-2020 to 31-08-2020	12	615600					
	80 of 02-09-2020	2052	01-09-2020 to 12-09-2020	12	615600					
	93 of 05-11-2020	2052	20-10-2020 to 31-10-2020	12	615600					
<b>Sub-Total (A)</b>										<b>1,29,05,800</b>

**Audit Report for the year ended 31 March 2022**

Sl. No	Details of regular monthly RA bills drawn					Details of additional RA bills drawn				
	Bill No. & Date	No. of VGs	Period of RA drawn	No. of days	Amount	Bill No. & Date	No. of VGs	Period of RA drawn	No. of days	Amount
<b>Name of DDO: Deputy Commandant, VG Mon</b>										
1	56 of 02-09-2019	2912	01-08-2019 to 12-08-2019	12	873600	72 of 04-10-2019	1,650	18-08-2019 to 27-08-2019	10	4,12,500
2	28 of 30-05-2019	2912	01-05-2019 to 12-05-2019	12	873600	127 of 03-03-2020	2,912	18-05-2019 to 29-05-2019	12	8,73,600
3	70 of 04-10-2019	2912	01-09-2019 to 12-09-2019	12	873600	128 of 03-03-2020	2,912	16-09-2019 to 27-09-2019	12	8,73,600
4	90 of 30-11-2019	2912	01-11-2019 to 12-11-2019	12	873600	129 of 03-03-2020	2,912	19-11-2019 to 30-11-2019	12	8,73,600
5	99 of 20-12-2019	2912	01-12-2019 to 12-12-2019	12	873600	130 of 03-03-2020	2,912	20-12-2019 to 31-12-2019	12	8,73,600
6	115 of 27-01-2020	2912	01-01-2020 to 12-01-2020	12	873600	131 of 03-03-2020	2,912	17-01-2020 to 28-01-2020	12	8,73,600
7	125 of 03-03-2020	2912	01-02-2020 to 12-02-2020	12	873600	132 of 03-03-2020	800	17-02-2020 to 28-02-2020	12	2,40,000
<b>Sub-Total (B)</b>										<b>50,20,500</b>
<b>Name of DDO: Assistant Commandant, VG Meluri, Phek</b>										
1	52 of 22-12-2017	780	December 2017	12	234000	69 of 12-03-2018	562	11-12-2017 to 10-03-2018	15 to 50	6,50,000
	60 of 29-01-2018	780	06-01-2018 to 29-01-2018	12	234000					
	66 of 12-03-2018	780	06-02-2018 to 28-02-2018	12	234000	70 of 12-03-2018	218	11-12-2017 to 10-03-2018	20 to 60	3,00,000
	6 of 26-03-2018	780	March 2018	12	234000					
2	70 of 19-01-2021	780	02-12-2020 to 13-12-2020	12	234000	71 of 19-01-2021	15	02-12-2020 to 13-12-2020	12	44,000
						73 of 19-01-2021	780	02-12-2020 to 13-12-2020	12	6,10,000
<b>Sub-Total (C)</b>										<b>16,04,000</b>
<b>Grand Total (A+B+C)</b>										<b>1,95,30,300</b>

Source: Departmental records

## Appendix-5.2.1

## Details of inter-State purchase and stock transfer in C form and F form for the year (tax period) 2015-16

(Reference: Paragraph 5.2)

(Amount in ₹)

Sl. No.	Name of dealer	Nos of C form	C Form Purchase	No. of F form	F form purchase	Purchase as per returns			Sales as per returns			Tax payable			Total tax payable
						4.75%	UC @ 4.75%	13.25%	4.75%	UC @ 4.75%	13.25%	4.75%	UC @ 4.75%	13.25%	
1.	M/s Subh Laxmi Dealer Private Limited, Naginimora, Mon	36	51,60,98,997	6	9,05,77,108	15,19,86,507	55,91,809	3,03,59,764	47,08,27,918	1,39,82,088	2,21,71,280	2,23,64,326	6,64,149	29,37,695	2,59,66,170
2.	M/s Madan Mohan Suppliers Private Limited, Naginimora, Mon	45	1,31,32,36,565	-	-	39,46,73,960	86,87,90,487	9,06,70,809	39,43,48,622	87,11,78,559	9,11,51,247	1,87,31,560	4,13,80,982	1,20,77,540	7,21,90,081
3.	M/s Creative Sale India, Naginimora, Mon	-	-	22	11,19,71,857	4,64,66,674	6,43,74,105	-	4,64,66,674	6,46,75,620	-	22,07,167	30,72,092	-	52,79,259
4.	M/s Jupex India, Naginimora, Mon	5	1,38,74,092	-	-	6,95,833	88,89,498	-	6,95,833	88,89,498	-	33,052	4,22,251	-	4,55,303
5.	M/s Opel Trade Corporation, Naginimora, Mon	5	2,50,88,509	-	-	6,47,528	2,27,92,137	-	6,47,528	2,28,06,250	-	30,758	10,83,297	-	11,14,054
6.	M/s Vaishnavi Udyog, Naginimora, Mon	3	1,65,58,796	-	-	-	68,28,414	-	-	68,50,000	-	-	3,25,375	-	3,25,375
7.	M/S Anuj Enterprises, Naginimora, Mon	18	26,58,98,855	2	46,72,620	-	-	-	-	-	-	-	-	-	-
8.	M/s Konyak Enterprises,	11	4,53,29,837	-	-	-	-	-	-	-	-	-	-	-	-

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Sl. No.	Name of dealer	Nos of C form	C Form Purchase	No. of F form	F form purchase	Purchase as per returns			Sales as per returns			Tax payable			Total tax payable
						4.75%	UC @ 4.75%	13.25%	4.75%	UC @ 4.75%	13.25%	4.75%	UC @ 4.75%	13.25%	
	Ward No. 2, Mon														
9.	M/s Mamto Trading Co., Naginimora, Mon	14	19,12,86,595	14	3,31,08,564	-	-	-	-	-	-	-	-	-	-
10.	M/s New Mon Store, Tizit, Mon	4	1,94,76,631	-	-	-	-	-	-	-	-	-	-	-	-
11.	M/s Shohid Enterprises, Mon Town	31	11,23,17,342	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>172</b>	<b>2,51,91,66,219</b>	<b>44</b>	<b>24,03,30,149</b>	<b>59,44,70,502</b>	<b>97,72,66,450</b>	<b>12,10,30,573</b>	<b>91,29,86,575</b>	<b>98,83,82,015</b>	<b>11,33,22,527</b>	<b>4,33,66,862</b>	<b>4,69,48,146</b>	<b>1,50,15,235</b>	<b>10,53,30,243</b>

Source: Departmental records

Sl. No.	Particulars	Amount (₹)
<b>A</b>	Total purchases by 11 dealers (C & F form)	2,75,94,96,368
<b>B</b>	Purchase disclosed by 6 dealers (as per returns)	1,69,27,67,525
<b>C=A-B</b>	<b>Purchase undisclosed by 5 dealers</b>	<b>1,06,67,28,843</b>
<b>D</b>	Tax payable calculated @4.75 % on undisclosed purchase	5,06,69,620
<b>E</b>	Tax due on sale disclosed by 6 dealers	10,53,30,243
<b>D+E</b>	<b>Total tax due</b>	<b>15,59,99,863</b>

## 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
A	<b>Working Government Companies</b>					
1.	Nagaland Industrial Development Corporation Ltd, Dimapur	2020-21	23.20	2021-22	0	4.28
2.	Nagaland State Mineral Development Corporation Ltd., Kohima	2018-19	1.60	2019-20 to 2021-22	0	0
3.	Nagaland Hotels Ltd, Dimapur	2017-18	0.82	2018-19 to 2020-21	0	0
4.	Nagaland Handloom & Handicrafts Development Corporation., Ltd	2019-20	0.83	2020-21 to 2021-22	0	0
5.	Kohima Smart City Mission	Accounts not submitted since inception				
<b>Total A (Working Government Companies)</b>			<b>26.45</b>	<b>-</b>	<b>-</b>	<b>4.28</b>
B	<b>Non-working Government Companies</b>					
6.	Nagaland Industrial Raw Materials Supply Corporation Ltd., Dimapur	2018-19	1.23	2019-20 to 2021-22	0	0
7.	Nagaland Sugar Mill Company Limited	2001-02	5.89	2002-03 to 2021-22	0	0
<b>Total B (Non-working Government Companies)</b>			<b>7.12</b>		<b>1.27</b>	<b>4.28</b>
<b>Grand Total (A+B)</b>			<b>33.57</b>		<b>1.27</b>	<b>4.28</b>

Source: Departmental records

Appendix-6.1.2

Statement showing summarised financial results of Government Companies for the latest year for which accounts are finalised as on 30 September 2022

(Reference: Paragraphs 6.1.2, 6.1.8 and 6.1.8.2)

(₹ in crore)

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalised	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 @	Return on Capital Employed#	Percentage of return on Capital Employed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(7)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>A. Working Government Companies</b>														
<b>FINANCE</b>														
1.	Nagaland Industrial Development Corporation Ltd, Dimapur	2020-21	2021-22	-4.05	-4.8	1.37	-	23.2	-54.49	0	54.59	23.3	-4.05	
<b>Sector-wise total</b>				<b>-4.05</b>	<b>-4.8</b>	<b>1.37</b>	<b>-</b>	<b>23.2</b>	<b>-54.49</b>	<b>0</b>	<b>54.59</b>	<b>23.3</b>	<b>-4.05</b>	
<b>MANUFACTURING</b>														
2.	Nagaland State Mineral Development Corporation Ltd., Kohima	2018-19	2021-22	2.51	2.50	0.51	-	1.60	9.56	0	0	11.16	2.51	22.49
<b>Sector-wise total</b>				<b>2.51</b>	<b>2.50</b>	<b>0.51</b>	<b>-</b>	<b>1.60</b>	<b>9.56</b>	<b>0</b>	<b>0</b>	<b>11.16</b>	<b>2.51</b>	<b>22.49</b>
<b>SERVICES</b>														
3.	Nagaland Hotels Ltd, Dimapur	2017-18	2020-21	-2.84	-2.84	3.95	-	0.82	-22.09	0	8.45	11.39	-2.84	
<b>Sector-wise total</b>				<b>-2.84</b>	<b>-2.84</b>	<b>3.95</b>	<b>-</b>	<b>0.82</b>	<b>-22.09</b>	<b>0</b>	<b>8.45</b>	<b>11.39</b>	<b>-2.84</b>	
<b>MISCELLANEOUS</b>														
4.	Nagaland Handloom & Handicrafts Development Corporation., Ltd	2019-20	2022-23	-0.36	-0.70	0.22	-	0.83	-6.31	0	8.81	10.49	-0.70	
5.	Kohima Smart City Development Ltd., Kohima	Accounts not submitted since inception												
<b>Sector-wise total</b>				<b>-0.36</b>	<b>-0.70</b>	<b>0.22</b>	<b>-</b>	<b>0.83</b>	<b>-6.31</b>	<b>0</b>	<b>8.81</b>	<b>10.49</b>	<b>-0.70</b>	
<b>Total A (All sector wise working Government Companies)</b>				<b>-4.71</b>	<b>-5.84</b>	<b>6.05</b>	<b>-</b>	<b>26.45</b>	<b>-73.33</b>	<b>0</b>	<b>71.85</b>	<b>56.34</b>	<b>-5.08</b>	<b>22.49</b>
<b>B. Non-working Companies</b>														

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalised	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 @	Return on Capital Employed#	Percentage of return on Capital Employed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(7)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>MANUFACTURING</b>														
6.	Nagaland Industrial Raw Materials Supply Corporation Ltd., Dimapur	2018-19	2021-22	-0.29	-0.29	0	-	1.23 <sup>187</sup>	-0.93	0	0.05	0.35	-0.29	-
7.	Nagaland Sugar Mills Company Ltd., Dimapur	2001-02	2017-18	-0.08	-0.08	0	-	5.89	-15.10	0	6.08	-2.76	-0.08	-
<b>Sector-wise total</b>				<b>-0.37</b>	<b>-0.37</b>	<b>0</b>	<b>0</b>	<b>7.12</b>	<b>-16.03</b>	<b>0</b>	<b>6.13</b>	<b>-2.41</b>	<b>-0.37</b>	<b>-</b>
<b>Total B (All sector wise non-working Government Companies)</b>				<b>-0.37</b>	<b>-0.37</b>	<b>0</b>	<b>0</b>	<b>7.12</b>	<b>-16.03</b>	<b>0</b>	<b>6.13</b>	<b>-2.41</b>	<b>-0.37</b>	<b>-</b>
<b>Grand Total (A+B)</b>				<b>-5.08</b>	<b>-6.21</b>	<b>6.05</b>	<b>0</b>	<b>33.57</b>	<b>-89.36</b>	<b>0</b>	<b>77.98</b>	<b>53.93</b>	<b>5.45</b>	<b>-</b>

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

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

<sup>187</sup> includes share application money ₹1.13 crore

**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 $K=I \times (1+J)$	L $L=I \times J/100$	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
2020-21	576.88	0.00	0.00	0.00	24.51	0.00	24.51	601.39	6.90	642.89	41.50	-6.30
2021-22	642.89	0.00	0.00	0.00	28.30	0.00	28.30	677.19	6.81	723.31	46.12	-5.84
<b>Total</b>							<b>323.19</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	$A \times 100/B$	Value of column K of above table	$A \times 100/D$
2021-22	-5.84	323.19	-0.91	723.31	-0.81



**Appendix-6.2.1**  
**Sampling Methodology adopted for test check**  
*(Reference: Paragraph 6.2.4.3)*

The project sample was taken by dividing the population into two strata – “High risk” and “Others”. The High-Risk stratum was limited to five *per cent* of all the projects in the state and was formed by selecting projects with high project costs. These were audited 100 *per cent*. The remaining projects was put into the “Others” stratum and balance sample of 20 *per cent* was drawn using Simple Random Sampling without Replacement (SRSWOR) method using IDEA Software. Three blocks were chosen for audit in each selected project where number of blocks exceeded nine and two blocks was selected for audit where the number of blocks was less than nine.

In each selected block, village-wise average household consumption data for 2019-20 obtained from the Department of Power was arranged in the ascending order and top 20 *per cent* villages with nil or low average household power consumption was to be treated as high risk and selected for audit and 10 *per cent* of the remaining low risk villages was selected using simple random sampling.

Sl. No.	District	Block Name	Village Name
1.	Wokha	Wozhuro Ralan	Sankiton
2.	Wokha	Wozhuro Ralan	Totsu
3.	Wokha	Wozhuro Ralan	Shaki
4.	Wokha	Wozhuro Ralan	Pongitong
5.	Wokha	Wozhuro Ralan	Chandalashung (Old)
6.	Wokha	Wokha	Ralan (Old)
7.	Wokha	Wokha	Ralan (New)
8.	Wokha	Wokha	Vankhosung
9.	Wokha	Wokha	Niroyo
10.	Wokha	Wokha	Okheyen
11.	Dimapur	Medziphema	Diphupar ‘B’
12.	Dimapur	Medziphema	Puranabazar ‘A’ (CT)
13.	Dimapur	Medziphema	Pherima
14.	Dimapur	Medziphema	Signal Angami
15.	Dimapur	Medziphema	Senjum
16.	Dimapur	Medziphema	Khuokhidolong
17.	Dimapur	Medziphema	Thahekhu
18.	Dimapur	Medziphema	Tsiepama
19.	Dimapur	Medziphema	Piphema (New)
20.	Dimapur	Medziphema	5 <sup>th</sup> Mile Model
21.	Dimapur	Dhansiripar	Doyapur
22.	Dimapur	Dhansiripar	Ganesnagar
23.	Dimapur	Dhansiripar	Hazadisa
24.	Dimapur	Dhansiripar	Disagaphu
25.	Dimapur	Dhansiripar	Shikato (UR)
26.	Dimapur	Dhansiripar	Kiyeto
27.	Peren	Jalukie	Sailhem
28.	Peren	Jalukie	Lower Sinjol

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Sl. No.	District	Block Name	Village Name
29.	Peren	Jalukie	Newchamcha (UR)
30.	Peren	Jalukie	Kejanglwa
31.	Peren	Jalukie	Jalukie 'B'
32.	Peren	Jalukie	Lilen 'B' (UR)
33.	Peren	Jalukie	Ngwalwa Hq.
34.	Peren	Jalukie	Dunki
35.	Peren	Jalukie	Mhainamtsi
36.	Peren	Jalukie	Jalukie (old)
37.	Peren	Peren	Poilwa Namci
38.	Peren	Peren	Heunanbe (UR)
39.	Peren	Peren	Peren (New)
40.	Peren	Peren	Peren (Old)
41.	Mon	Wakching	Mahung (UR)
42.	Mon	Wakching	Wanching
43.	Mon	Wakching	W/ Chingla
44.	Mon	Wakching	Chingphoi
45.	Mon	Wakching	Wakching Hq
46.	Mon	Tobu	Thanyak (U/R)
47.	Mon	Tobu	Meinchangle
48.	Mon	Tobu	Shinnyu
49.	Mon	Tobu	Tamkong
50.	Mon	Tobu	Yei
51.	Mon	Tobu	Angchen (U/R)
52.	Mon	Tobu	Changlangshu
53.	Mon	Tobu	Changlu
54.	Phek	Sekruzu	Thevopisu
55.	Phek	Sekruzu	Therhutsesemi
56.	Phek	Sekruzu	Runguzumi Nasa
57.	Phek	Sekruzu	Runguzumi Nawe
58.	Phek	Sekruzu	Ruzhazho
59.	Phek	Meluri	Sutsu
60.	Phek	Meluri	New Thewati
61.	Phek	Meluri	Phor
62.	Phek	Meluri	Akhegwo
63.	Phek	Meluri	Meluri Vill.
64.	Phek	Meluri	Kanjang
65.	Tuensang	Longkhim	Chimonger
66.	Tuensang	Longkhim	Phirahir
67.	Tuensang	Longkhim	Angangba
68.	Tuensang	Longkhim	Old Mangakhi
69.	Tuensang	Longkhim	Longkhim Hq
70.	Tuensang	Thonoknyu	Kingphu (UR)

Sl. No.	District	Block Name	Village Name
71.	Tuensang	Thonoknyu	Peshu
72.	Tuensang	Thonoknyu	New Sanglao
73.	Tuensang	Thonoknyu	Thonoknyu Hq
74.	Peren	Peren	Mpai
75.	Peren	Peren	Ndunglwa
76.	Peren	Peren	Kelagim (UR)
77.	Peren	Peren	Benreu
78.	Peren	Peren	Peren Namdi (UR)
79.	Peren	Tening	Upper Sinjol
80.	Peren	Tening	Nkio 'B'
81.	Peren	Tening	Ntu
82.	Peren	Tening	Nzauna
83.	Peren	Tening	Nkio (Old)
84.	Peren	Tening	Mbaulwa
85.	Peren	Tening	Bamsiakelu
86.	Dimapur	Medziphema	Samaguri

Source: Departmental records

**Appendix-6.2.2**  
**Statement showing interest remittance by DoPN**  
*(Reference: Paragraph 6.2.7.3)*

(Amount in ₹)

Scheme component	Period	Interest earned on capital subsidy	Interest remitted to MoP		Interest not remitted as on 31 March 2021
			Date	Amount	
DDUGJY (RGGVY) XII Plan	2015-18	1,44,07,440	05.10.2018	1,44,07,440	47,08,212
	2018-19	17,71,527	05.06.2020	17,71,527	
	2019-20	31,38,223	-	0	
	2020-21	15,69,989	-	0	
DDUGJY New (Phase I & II)	2016-18	17,34,288	05.10.2018	17,34,288	21,84,819
	2018-19	13,47,327	05.06.2020	13,47,327	
	2019-20	5,55,098	-	0	
	2020-21	16,29,721	-	0	
Saubhagya	2018-19	22,73,089	05.06.2020	22,73,089	0
Saubhagya Infra	2018-19	13,21,258	05.06.2020	13,21,258	7,29,170
	2019-20	5,83,785	-	0	
	2020-21	1,45,385	-	0	
DDUGJY Addl.	2020-21	1,50,494		0	1,50,494
<b>Total</b>		<b>3,06,27,624</b>		<b>2,28,54,929</b>	<b>77,72,695</b>

Source: Bank statements and Departmental records

## Appendix-6.2.3

Statement showing details of payment made to PMA by DoPN (as of September 2021)

(Reference: Paragraph 6.2.7.4)

(Amount in ₹)

Name of the Scheme	Sanction (in crore)	PMA fixed at 0.75 per cent (in crore)	Amount paid to PMA	Date of Payment	Paid in excess of agreed fees (in crore)
	1	2	3	4	5 = (2-3)
RGGVY XII Plan	92.35	0.69	39,77,700	-	0.36
			45,74,354	16.07.2018	
			19,22,555	01.09.2020	
			<b>1,04,74,609</b>		
Saubhagya	86.45	0.65	20,36,700	25.02.2019	
			20,36,700	14.08.2020	
			16,97,250	14.08.2020	
			<b>57,70,650</b>		
DDUGJY Ph-I	42.38	0.32	20,65,372	20.09.2017	0.09
			20,83,490	20.09.2017	
			<b>41,48,862</b>		
DDUGJY Ph-II	42.17	0.32	9,44,325	25.02.2019	
			9,44,325	14.08.2020	
			7,86,938	14.08.2020	
			<b>26,75,588</b>		
DDUGJY Addl.	51.99	0.39	-	-	
<b>Total</b>	<b>315.35</b>	<b>2.37</b>	<b>--</b>	<b>--</b>	<b>0.45</b>

Source: Sanction orders and Departmental records

**Appendix-6.2.4**  
**Statement showing details of delay in award of contracts**  
*(Reference: Paragraph 6.2.8.1)*

(₹ in crore)

Name of the Scheme	Date of Approval/ Sanction by REC	Name of works	Name of L1	Amount	Date of opening of bid	LOA date	Delays in No. of days
DDUGJY (RGVVY-XII)	01.03.2014	Package for Rural Electrification works of eleven districts under RGGVY	Diamond Power Infrastructure Ltd.	91.52	28.11.2014	29.11.2014	93
DDUGJY (RGVVY-XII) balance work	Turnkey termination 13.06.2018	Supply of Poles	Spectrum Infra Ventures Pvt. Ltd.	16.91	20.02.2019	08.03.2019	88
		Supply of Distribution Transformers and Conductors	Spectrum Infra Ventures Pvt. Ltd.	4.99	20.02.2019	08.03.2019	88
		Supply, Erection, Installation and Commissioning of New Sub Station and Augmentation of Sub Station	Spectrum Infra Ventures Pvt. Ltd.	5.50	20.02.2019	08.03.2019	88
DDUGJY New	18.08.2015	Supply of DT GOAB Switch LA DO fuse Polymeric Pin and Disc Insulators	Mecavo Power Works	5.99	07.04.2016	19.04.2016	65
		Supply of GI Poles	Oasis Transmission Pvt. Ltd.	10.73	07.04.2016	19.04.2016	65
		Supply of ACSR WEASEL and AAC ANT Conductor	National Power Systems	5.31	07.04.2016	19.04.2016	65
DDUGJY-Add. (In Principle sanction on 13 Oct 2018 by REC)	(13.10.2018) 31.03.2020	Supply of ST Poles	DK Enterprises	11.95	04.03.2019	06.03.2019	-
		Supply of Distribution Transformers, Conductors, Insulators, GO Air Breaker	DK Enterprises	10.90	04.03.2019	06.03.2019	-
		Construction of New 2.5MVA Sub Station	Caravan Power and Constructions (I) PVT.LTD	11.30	04.03.2019	06.03.2019	-

Source: Departmental records

**Appendix-6.2.5**  
**Statement showing comparative cost of energy meters**  
*(Reference: Paragraph 6.2.8.11)*

**A. Cost of energy meters where work orders cited only technical specification**

(Amount in ₹)

Sl. No.	Supply Order	Contractor	No. of meter	Cost per Meter	Total
1.	No. CEL/SAUBHAGYA/SUPPLY/1490 dt. 24.08.2018	Mecavo Power Works	10,000	1,250	1,25,00,000
2.	No. CEL/SAUBHAGYA/SUPPLY/1491 dt. 24.08.2018	Oasis Transmission (P) Ltd.	10,000	1,250	1,25,00,000
3.	No. CEL/SAUBHAGYA/SUPPLY/1665 dt.10.10.2018	Vikash Electrical Stores	10,000	1,250	1,25,00,000
4.	No. CEL/SAUBHAGYA/SUPPLY/1672 dt.25.10.2018	Vikash Electrical Stores	10,000	1,250	1,25,00,000
<b>Total</b>			<b>40,000</b>	<b>--</b>	<b>5,00,00,000</b>

Source: Departmental records

**B. Cost of energy meters where work orders cited brand name alongwith technical specification**

(Amount in ₹)

Sl. No.	Supply Order	Contractor	No. of meter	Cost per Meter	Total
1.	No. CEL/RGGVY-XII/BPL/1566/67 dt. 22.07.2016	Dimapur Supply Company	2,000	1,505	30,10,000
2.	No. CEL/RGGVY-XII/BPL/1781 dt. 22.05.2017	Dimapur Supply Company	2,000	1,650	33,00,000
3.	No. CEL/RGGVY-XII/BPL/1788 dt. 31.05.2017	Dimapur Supply Company	2,000	1,650	33,00,000
4.	No. CEL/RGGVY-XII/BPL/1789 dt. 31.05.2017	Electrical Enterprise	3,014	1,650	49,73,100
5.	No. CEL/RGGVY-XII/BPL/1682 dt. 03.11.2018	Vikash Electrical Stores	14,000	1,450	2,03,00,000
6.	No. CEL/RGGVY-XII/BPL/1695 dt. 12.11.2018	Vikash Electrical Stores	10,000	1,450	1,45,00,000
7.	No. CEL/DDUGJY-New/BPL/1693 dt.12.11.2018	Oasis Transmission (P) Ltd.	5,000	1,450	72,50,000
8.	No. CEL/DDUGJY-UEV/BPL/1564-65 dt.22.07.2016	Mecavo Power Works	2,000	1,505	30,10,000
9.	No. CEL/DDUGJY-UEV/BPL/1792(A) dt.07.06.2018	Dimapur Supply Company	2,000	1,650	33,00,000
10.	No. CEL/SAUBHAGYA/SUPPLY/1355 dt.10.05.2018	Oasis Transmission (P) Ltd	10,000	1,650	1,65,00,000
11.	No. CEL/SAUBHAGYA/SUPPLY/1357 dt.10.05.2018	Vikash Electrical Stores	7,000	1,650	1,15,50,000

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<b>Sl. No.</b>	<b>Supply Order</b>	<b>Contractor</b>	<b>No. of meter</b>	<b>Cost per Meter</b>	<b>Total</b>
12.	No. CEL/SAUBHAGYA/SUPPLY/1359 dt.10.05.2018	Mecavo Power Works	3,000	1,650	49,50,000
13.	No. CEL/SAUBHAGYA/SUPPLY/1492 dt.24.08.2018	Vikash Electrical Stores	10,000	1,450	1,45,00,000
14.	No. CEL/SAUBHAGYA/SUPPLY/1536 dt.24.09.2018	Vikash Electrical Stores	10,000	1,450	1,45,00,000
15.	No. CEL/SAUBHAGYA/SUPPLY/1677 dt.02.11.2018	Vikash Electrical Stores	6,000	1,450	87,00,000
16.	No. CEL/SAUBHAGYA/SUPPLY/1694 dt.12.11.2018	Oasis Transmission (P) ltd.	5,000	1,450	72,50,000
<b>Total</b>			<b>93,014</b>	<b>-</b>	<b>14,08,93,100</b>

*Source: Departmental records*



**Appendix-6.2.6**  
**Statement showing amount sanctioned for awareness programme**

*(Reference: Paragraph 6.2.9.1)*

**(₹ in lakh)**

<b>Sl. No.</b>	<b>District</b>	<b>Saubhagya Rural</b>	<b>Saubhagya Urban</b>	<b>Total</b>
1.	Dimapur	11.43	0.55	11.98
2.	Kiphire	8.78	0.49	9.27
3.	Kohima	5.14	0.40	5.54
4.	Longleng	1.32	0	1.32
5.	Mokokchung	3.52	0	3.52
6.	Mon	5.46	0.22	5.68
7.	Peren	3.89	0.28	4.17
8.	Phek	5.66	0.08	5.74
9.	Tuensang	3.30	0.08	3.38
10.	Wokha	3.00	0.08	3.08
11.	Zunheboto	4.15	0.15	4.30
	<b>Total</b>	<b>55.65</b>	<b>2.33</b>	<b>57.98</b>

*Source: Departmental records*

Appendix-6.2.7

Statement showing status of Quality Monitoring Inspections

(Reference: Paragraph 6.2.9.2)

i) TPIA/ PMA inspections as on 31 March 2021

Details showing TPIA/ PMA inspection

Project	Village inspection			Sub-Station inspection		Feeder inspection		No. of defects reported by TPIA/ PMA	No. of defects rectified by PIA (DoPN)
	No. of villages sanctioned	No. of villages to be inspected	No. of villages actually inspected	No. of SSS sanctioned (New & Augmentation)	No. of SSS actually inspected	No. of Feeders sanctioned	No. of Feeders actually inspected		
DDUGJY (RGGVY XII)	308	154 (50 per cent)	118	5	0	0	0	1036	736
DDUGJY New	115	115	85	3	1	191	144	257	0
Saubhagya	376	376	217	0	0	0	0	*	-

\*Inspection reports yet to be issued.

ii) RQM inspections as on 31 March 2021

Detail showing RQM inspections

Project	Village inspection			Sub-station inspection		Feeder inspection		No. of defects reported by RQM	No. of defects rectified by PIA (DoPN)
	No. of villages sanctioned	No. of villages to be inspected	No. of villages actually inspected	No. of SSS sanctioned (New & Augmentation)	No. of SSS actually inspected	No. of Feeders to be inspected	No. of Feeders actually inspected		
DDUGJY (RGGVY XII)	308	62 (20 per cent)	20	5	0	0	0	311	311
DDUGJY New	115	88	26	3	0	19	0	518	250
Saubhagya	376	62	20	0	0	0	0	413	0

Source: Department's reply and records