

APPENDICES

Appendix – 1.3.1
Statement showing position of schools in Mon, Dimapur and Kohima
(Paragraph reference: 1.3.8.12)

Year	Districts	No. of building to be constructed		Total unit cost (₹ in lakh)		Total cost released (₹ in lakh)		No. of incomplete buildings	
		GPS	GMS	GPS	GMS	GPS	GMS	GPS	GMS
2011-12	Mon	26	0	424.32	0	290.11	0	0	0
	Dimapur	28	0	310.69	0	270.85	0	2	0
	Kohima	8	8	98.77	119.72	92.60	102.83	3	6
2012-13	Mon	17	4	278.05	86.13	275.60	82.90	1	0
	Dimapur	27	0	403.09	0	403.09	0	0	0
2013-14	Dimapur	1	0	25.48	0	19.11	0	1	0
Total		107	12	1,540.40	205.85	1,351.36	185.73	7	6

(Source: Departmental figures)

Appendix- 2.5.1

Statement showing the details of variation in quantities of work as per revised Bill of Quantity
(Paragraph reference: 2.5)

Sl. No.	Item of work	Unit	Rate as per original BOQ and work order (in ₹)	Quantity as per original BOQ and work order	Quantity as per revised BOQ and final bill	Difference in Quantity between original and revised (Col 6-5)	Actual Revised cost (Col 4 * 6) (₹ in lakh)	
1	2	3	4	5	6	7	8	
1	Filling	Cum	366	2,03,674	2,76,393.00	72,719.00	1011.60	
2	Box cutting	Cum	159	79,079	44,572.00	(-) 34,507.00	70.87	
3	Granular Sub Base	Cum	1,464	25,578	64,941.13	39,363.13	950.74	
4	WBM Gr. II	Cum	1,659	12,128	7,999.85	(-) 4,128.15	132.72	
5	WBM GSB Gr. III	Cum	1,797	24,255	10,533.10	(-)13,721.90	189.28	
6	Tack coat	Sqm	13	1,61,700	1,56,654.60	(-) 5,045.40	20.37	
7	Premix coat	Sqm	139	1,61,700	95,355.80	(-) 66,344.20	132.54	
8	seal coat	Sqm	67	1,61,700	1,56,695.80	(-) 5,004.20	104.99	
9	Water ways (1x1000 DIAHPC; 24 Nos. 3x1000 DIA HPC: 4 Nos.)	Lumpsum						276.91
10	Lead stone aggregate	Cum	(Aggregate for four items)	61,961	64,258.4	2,297.4	299.00	
Total							3189.02	

Appendix-3.1.1
Statement showing Investments by State Government in State Public Sector Undertaking's whose accounts are in arrears
(Paragraph reference: 3.1.11)

(Figures in columns 4 & 6 to 8 are in ₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
					Equity	Loans	Grants
1	2	3	4	5	6	7	8
A	Working Government Companies						
(i)	Nagaland Industrial Development Corporation (NIDC)Ltd.	2014-15	23.20	2015-16	0	5.64	0.80
(ii)	Nagaland State Mineral Development Corporation (NSMDC)Ltd.	2013-14	1.60	2014-15 to 2015-16	0	0	10.08
(iii)	Nagaland Hotels (NHL) Ltd.	2010-11	0.40	2011-12 to 2015-16	0	0	5.72
(iv)	Nagaland Industrial Raw Materials & Supply Corporation (NIRMSC)Ltd.	2009-10	1.23	2010-11 to 2015-16	0	0	86.87
(v)	Nagaland Handloom & Handicrafts Development Corporation (NHHDC) Ltd.	2009-10	6.31	2010-11 to 2015-16	0.85	0	32.08
	Total A (Working Government Companies)		32.74		0.85	5.64	135.55
B	Working Statutory corporations						
	NIL						
	Total B (Working Statutory Corporations)						
	Grand Total (A+B)		32.74		0.85	5.64	135.55

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

Appendix 3.1.2

Summarised financial results of Government Companies for the latest year for which accounts are finalized.

(Paragraph reference: 3.1.14)

(Figures in column 5(a) to (6) and (8) to (10) are ₹ in crore)

Sl. No	Sector & Name of the Company	Period of accounts	Year in which finalized	Net Profit (+)/Loss (-)				Turnover	Impact of accounts comments	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Capital Employed @	Return on Capital Employed #	Percentage of return on Capital Employed
				Net Profit/ Loss before interest & depreciation	Interest	Depreciation	Net Profit/ Loss							
1	2	3	4	5(a)	5(b)	5(c)	5(d)	6	7	8	9	10	11	12
A. Working Government Companies														
Finance														
1	Nagaland Industrial Development Corporation Ltd, Dimapur	2014-15	2016-17	-0.95	1.42	1.14	-3.51	1.62		23.20	-29.65	52.86	-2.09	
	Sector wise total			-0.95	1.42	1.14	-3.51	1.62	0	23.20	-29.65	52.86	-2.09	0
Manufacturing														
2	Nagaland State Mineral Development Corporation Ltd., Kohima	2013-14	2015-16	-0.06	0.39	0.92	-1.37	0.40	0	1.60	-6.87	28.82	-0.98	0
	Sector wise total			-0.06	0.39	0.92	-1.37	0.40	0	1.60	-6.87	28.82	-0.98	0

Sl. No	Sector & Name of the Company	Period of accounts	Year in which finalized	Net Profit (+)/Loss (-)				Turnover	Impact of accounts comments	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Capital Employed @	Return on Capital Employed #	Percentage of return on Capital Employed
				Net Profit/ Loss before interest & depreciation	Interest	Depreciation	Net Profit/ Loss							
Services														
3	Nagaland Hotels Ltd, Dimapur	2010-11	2015-16	0.15	0	0.25	-0.1	3.81	0	0.4	-9.45	11.43	-0.1	0
	Sector wise total			0.15	0	0.25	-0.1	3.81	0	0.4	-9.45	11.43	-0.1	0
Miscellaneous														
4	Nagaland Handloom & Handicrafts Development Corporation., Ltd	2009-10	2013-14	0.16	0.16	0.14	-0.14	0.28	0	0.83	-4.16	16.60	0.02	0.12
5	Nagaland Industrial Raw Materials Supply Corporation Ltd., Dimapur	2009-10	2014-15	0.64	0	0.02	0.62	0.12	0	0.10	0.85	1.24	0.62	50.00
	Sector wise total			0.80	0.16	0.16	0.48	0.40	0	0.93	-3.31	17.84	0.64	50.12
	Total A (All sector wise working Government Companies)			-0.06	1.97	2.47	-4.50	6.23	0	26.13	-49.28	110.95	-2.53	50.12

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Sl. No	Sector & Name of the Company	Period of accounts	Year in which finalized	Net Profit (+)/Loss (-)				Turnover	Impact of accounts comments	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Capital Employed @	Return on Capital Employed #	Percentage of return on Capital Employed
				Net Profit/ Loss before interest & depreciation	Interest	Depreciation	Net Profit/ Loss							
B.. Non-working Companies														
Manufacturing														
6	Nagaland Sugar Mills Company Ltd., Dimapur	1980-81	2016-17	0.71	0	0.16	0.55	2.10		1.65	3.82	0.24	0.55	
	Sectorwise total			0.71	0	0.16	0.55	2.10	0	1.65	3.82	0.24	0.55	0
	Total B (All sector wise non-working Government Companies)			0.71	0	0.16	0.55	2.10	0	1.65	3.82	0.24	0.55	0
	Grand Total (A+B)			0.65	1.97	2.63	-3.95	8.33	0	27.78	-45.46	111.19	-1.98	50.12

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

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

Appendix- 4.2.1
(Paragraph reference: 4.2.5)

Statement showing the important and relevant terms and condition of agreement

Clause 7.1: The Distributor shall pay to the Government a Minimum Guaranteed Revenue (MGR) for 24 Lottery draws; Online or paper or both, per day irrespective of their sales as per rates shown below:-

- a) Weekly lotteries per draw: ₹ 15,000
- b) Bumper Lotteries per draw: ₹ 7,50,000

Clause 7.2 The Distributor shall deposit the Sale proceeds of each draws conducted for the month ended on or before 7th of every succeeding month to the Government account.

Clause 7.4 The Distributor shall submit daily sales report the on same day or next day.

Clause 7.5 The Distributor shall purchase the Lottery tickets from the Government and payments shall be made by the Distributor to the Government for such tickets.

Clause 8.2 All prizes above ₹ 10,000/- shall be made by the Government after deducting prescribed Income Tax at source as applicable from time to time.

Clause 8.3 The Distributor is authorized to make payment of prizes up to ₹ 10,000/- to the prize winners on behalf of the Government and the Distributor can settle the account with the Government within a period of 120 days from the date of draw.

Clause 8.4 The prize money remaining unclaimed within the time specified or not otherwise disbursed shall be deemed to have been forfeited to the Government and no claim shall be entertained/allowed thereafter.

Clause 14.4 For Online lotteries, the Central Server should be located within the geographical limits of the State of Nagaland and the IT Department and the Lotteries of the State of Nagaland shall have free access to the server.

Clause 14.5 The Distributor shall maintain a mirror server to have a ready backup of the data and the mirror server should be updated simultaneously with the Central server.

The Lotteries (Regulation) Rules, 2010, *inter-alia* stipulates:

- A State Government may organize Lottery(ies) by issuing a notification in the official gazette outlining the purpose, scope, limitations and methods thereof along with other information¹;
- The organizing State may sell the tickets itself or by engaging Distributors or selling agents following prescribed procedures;
- The Organising State shall charge a minimum of ₹ 5 lakh per draw for bumper draw of Lottery and for all other forms of Lottery a minimum of ₹ 10,000 per draw;
- The State Government under whose jurisdiction the Lottery tickets are being sold shall be entitled to charge a minimum amount of ₹ 2,000 per draw from the organizing State but the maximum shall not exceed the amount charged by the State Government from its own lotteries;
- The organizing State shall keep records of the tickets printed, issued, sold and that remaining unsold, the prize winning tickets along with the amount of prize or prizes in respect of each draw;
- Every organizing State shall conduct an annual financial and systems audit of the various Lottery schemes organized by it including Online lotteries;
- The organizing State shall devise suitable means and procedures to effectively supervise the conduct of the Lottery including the process of draws and all steps till publication of results to avoid any malpractices;
- The Distributors/selling agents (if there is any) shall maintain records of the tickets obtained from the organizing State, tickets sold and those which remain unsold up to the date and time of draw along with other details as may be specified by the organizing State;

¹Name, price of tickets, total number of tickets printed in case of paper lottery, gross value of the tickets printed, name(s) of the Distributors or selling agents with their addresses and contact information, prize structure, the amount offered as prize money, periodicity and place of the draw and the procedure for drawing the prize winning tickets or prize winners.

- The organizing State shall pay to the Distributors or selling agents any commission due to them and the prize amounts disbursed by the Distributors or selling agents to the winners, if any, out of the money so deposited in the Public ledger Account (PLA) or in the Consolidated Fund (CF) of the organizing State;
- The Distributor or selling agents shall return the unsold tickets to the organizing State with full accounts along with the Challans of the money deposited in the PLA or CF of the organizing State. The unsold tickets shall be retained by the State for such period as may be specified and then be destroyed in the manner prescribed.

Nagaland Lotteries (Regulation) Rules, 2010 stipulates:

Annexure to Nagaland Lotteries (Regulation) Rules, 2010 includes the following terms:

- **‘Ticket’** means the Nagaland State lotteries (both paper and online) tickets printed and released by the Director to the Distributor for sale in market to be played by the customers through various terminals after registration in the central computer system. The ticket is the only document a player may use to claim any prize amount.
- **Purpose and scope: Refer Rule 3(2):** The main purpose and scope of organizing the Nagaland State Lotteries is to earn additional revenue of the State for developmental activities.

Further, it stipulates:

- The State Lottery shall be organised, conducted or promoted by the State Government through various terminals connected with the Central Server, or shall authorize the Distributor for sale of tickets after entering into written agreement.
- A Mirror Server shall be monitored in the Directorate of Nagaland State Lotteries by the Director or his authorized officer.
- The State Lottery shall be named as the “Nagaland State Lotteries” with such other sub-names as may be decided by the Government/ Director from time to time as per market conditions.
- The Director shall arrange to deliver the tickets on behalf of the State Government to the Distributor as the case may be at the place mutually agreed upon.
- The form, size and design of tickets shall be decided by the Director on behalf of the State Government.
- The printed tickets for a particular draw shall bear the imprint and logo of the State Government, distinctive number, the date/time of draw and the sale price of the ticket/ minimum retail price (MRP) and facsimile signature of Director, Nagaland State Lotteries. On the reversed side of the tickets, there shall be a printed information in English/ Hindi or any Regional language showing prize structure and such other essential details and conditions as the State Government may consider necessary for the purchasers. Such terms and conditions which appear on the Lottery tickets shall be determined by the State Government through the Director.
- Prizes that are not claimed by the Prize winners within a period of 90 (ninety) days from the date of publication of result shall not be disbursed and shall stand forfeited to the State Government as unclaimed prize money.
- The prize claims on taxable amount shall be paid after due verification of Prize Winning Ticket (PWT) from the concerned printing press or central server/ mirror server.
- The State Government/Director may appoint a locally based renowned firm/company of Chartered Accountants and technical experts for the purpose of conducting annual financial and system audit.
- The record relating to those draws which are no longer required, shall be kept in the custody of the Director for a maximum period of three years from the date of publication of the result, after which it shall be destroyed with the approval of the State Government and the decision in this regard will be communicated to the Accountant General, Nagaland and the Director, Treasuries & Accounts, Nagaland as well as to the Administrative Department one month before the date of such destruction.

Appendix- 4.2.2
Details statement showing the weekly schemes of both paper and online draws
(Paragraph reference: 4.2.10.2)

Sl. No	Weekly Scheme Name	Name of the Schemes
1.	Dear Morning	Dear Parrot Morning, Dear Eagle Morning, Dear Falcon Morning, Dear Vulture Morning, Dear Ostrich Morning, Dear Hawk Morning Dear Flamingo Morning
2.	Dear Evening	Dear Affectionate Evening, Dear Loving Evening, Dear Sincere Evening, Dear Faithful Evening, Dear Kind Evening, Dear Tender Evening ,Dear Gentle Evening
3.	Kuil	Kuil Parrot, Kuil Eagle, Kuil Falcon, Kuil Vulture, Kuil Ostrich, Kuil Hawk, Kuil Flamingo
4.	Future	Future Immense, Future Vast, Future Infinite, Future Enormous, Future Colossal, Future Huge, Future Massive
5.	Dear Future Evening	Dear Future Super Evening, Dear Future Royal Evening, Dear Future Gold Evening, Dear Future Diamond Evening, Dear Future Silver Evening, Dear Future Platinum Evening, Dear Future Pearl Evening
6.	Labhlaxmi	Labhlaxmi Fortune, Labhlaxmi Aries, Labhlaxmi Sun, Labhlaxmi Destiny, Labhlaxmi Taurus, Labhlaxmi Moon, Labhlaxmi Succeed, Labhlaxmi Gemini, Labhlaxmi Star, Labhlaxmi Felicitous, Labhlaxmi Cancer, Labhlaxmi Water, Labhlaxmi Glory, Labhlaxmi Leo, Labhlaxmi Fire, Labhlaxmi Lovely, Labhlaxmi Virgo, Labhlaxmi Air, Labhlaxmi Acquire, Labhlaxmi Libra, Labhlaxmi Sky
7.	Mumbai Laxmi	Ganesh, Sankar, Parvati, Satyam, Shivam, Sundaram, Saraswati
8.	Mumbai Laxmi Gold	Ram, Seeta, Chand, Suraj, Raja and Rani
9.	Naga Super	Orchid, Lotus, Lily, Rose, Jasmine, Tulip and Sunflower
10.	Bhagya	Darpan, Morning, Sangam, Samrat, Aakanksha, Lucky, Raja, Express, Chaandi, Sundram, Deluxe, Sona, Bhumi, Mail, Evening, Heera, Laxmi, Moti, Sandhya, Gold Night and Night Queen
11.	Dear Nallaneram	Super Evening, Royal Evening, Gold Evening, Diamond evening, Silver evening, Platinum, Pearl Evening
12.	Bumper	Durga Puja, Puja Bumper, Kali Puja and Diwali
13.	Nagaland Rani	Maha Rani, Raja Rani, Jungle Rani, Jhansi Rani, Burma Rani, Radha Rani and Naga Rani
14.	Singam	GirSingam, Jungle Singam, Forest Singam, BelguimSingam, African Singam, Asiatic Singam and King Singam
15.	Nagaland Metro	Gold Metro, Diamond Metro, Silver Metro, Super Metro, Royal Metro, Platinum Metro and Pearl Metro
16.	Derby	Derby

Sl. No	Weekly Scheme Name	Name of the Schemes
17.	Nagaland Super Cards	<p>Mondays :Pragati, Dawn, Aries, Puppy, Pottasium, Barzona, Takj, Tarachand, Tajdar, Sharla, Shaw, Shell, Shirley Tuesday : Ranjani, Dusk, Tarus, Kitten, Sodium, Dextor, Tallen, Tarakan, Talib, Safari, Sahara, Sally, Sam Wednesday : Bairavi, Morning, Gemini, Calf, Calcium, Braford, Tamkinat, Tarang, Tamal, Fairfax, Faith, Falk, Fancy; Thursday : Naatai, Afternoon, Cancet, Foal, Ammonium, Jersey, Tanay, Tarik, Tanimay, Tiffany, Tiger, Tilly, Tina; Friday : Hindolam, Evening, Leo, Chick, Sulphur, Murraygrey, Tanuj, Tarit, Tanveet, Walden, Walker, Wallace, Wally; Saturday : Vasantaa, Night, Virgo, Infant, Magnesium, Redpoll, Tapan, Tausiq, Tapas, Tab, Tacey, Tad, Taima; Sunday: Mohanam, Midnight, Libra, Lamb, Phosporous, Sussex, Tapomay, Tejas, Tarakanth, Mabel, Mace, Maddox, Maddy.</p>
18.	Superb Online	<p>Monday : Diamond, Rose, Badam; Tuesday : Silver, Lotus, Khumani; Wednesday : Gold, Marigold, Kaju; Thursday : Jasmine, Sunflower, Pista; Friday : Kundan, Lily, Akroot; Saturday: Pukhraj, Dahlia, Kishmish; Sunday: Moti, Tulip, Kajoor;</p>

Appendix- 4.3.1

Ref: Statement of non-capturing of essential information in Vahan and Sarathi database
(Paragraph reference: 4.3.8.2)

Sl. No.	Data/Fields	No. of blank instances					Total Records in Database
		Kohima	Mokokchung	Dimapur	Phek	Total	
Vahan							
1	Date of Purchase of Vehicle	805	94	0	0	899	80,349
Sarathi							
1	PIN Code for permanent address	63	266	32	5	366	77,168
2	PIN Code for temporary address	6,380	204	1,547	59	8,190	77,168
3	Identification Mark (Field 1)	707	60	361	25	1,153	77,168

Appendix- 4.3.2

**Ref: Statement of invalid/incorrect/unusual data in detected Vahan and Sarathi database
(Paragraph reference: 4.3.9)**

Sl. No.	Data/Field	No. of invalid/incorrect/unusual cases					Total records in database
		Kohima	Mokokchung	Dimapur	Phek	Total	
1	Invalid name of city in temporary address of vehicle owner	24,852	121	29,539	1,540	56,052	80,349
2	Invalid PIN Code in temporary address of vehicle owner	213	47	11	54	325	80,349
3	Invalid name of city in permanent address of vehicle owner	14,226	184	29,531	1346	45,287	80,349
4	Invalid PIN Code in permanent address of vehicles owner	4,714	5,438	74	455	10,681	80,349
5	Instances of unusual fitness testing time (6pm to 6am)	161	814	200	128	1,303	88,631
6	Same old and new registration number for vehicles from outside the State	1,598	5,886	134	1,937	9,555	36,959
7	Invalid PIN Code in temporary address of driving license applicant	7,787	101	836	86	8,810	77,168
8	Invalid PIN Code in permanent address of driving license applicant	7	47	9	4	67	77,168
9	Invalid identification mark of driving license applicant	31	2,398	17	0	2,446	77,168
10	Non-existent Blood Group ('U') of driving license applicant	558	310	207	56	1,131	77,168

Appendix- 4.3.3
Statement showing tax defaulting vehicles
(Paragraph reference: 4.3.14.1)

(Amount in ₹)

District	Total number of goods & passengers vehicles registered during last 10 years (April 2006 to March 2016)	No. of tax defaulting vehicles as on 31 March 2016		Tax defaulting amount as on 31 March 2016		
		Goods and passengers tax	Road tax	Goods & passengers tax	Road tax	Total
Kohima	36,871	20,370	26,042	3,31,52,200	11,23,72,900	14,55,25,100
Mokokchung	15,700	6,806	9,753	99,55,000	3,50,62,200	4,50,17,200
Dimapur	9,760	7,212	7,759	82,60,600	1,20,59,700	2,03,20,300
Phek	2,227	1,652	2,077	49,91,600	1,30,02,900	1,79,94,500
Total	64,558	36,040	45,631	5,63,59,400	17,24,97,700	22,88,57,100

Appendix-4.3.4
Statement showing short remittances of revenue into Government account
(Paragraph reference: 4.3.14.3)

(Amount in ₹)

DTO Dimapur			
Month of revenue collection	Amount collected	Amount deposited into Treasury	Short Deposit
Feb-13	48,09,130	46,77,406	1,31,724
Mar-13	87,49,072	80,86,369	6,62,703
May-13	75,69,910	74,46,557	1,23,353
Jun-13	60,29,633	59,23,192	1,06,441
Jul-13	63,03,388	61,17,758	1,85,630
Aug-13	62,46,001	59,43,953	3,02,048
Mar-14	68,12,891	65,83,367	2,29,524
Mar-15	78,43,583	68,82,626	9,60,957
May-15	88,05,900	84,45,348	3,60,552
Jan-16	79,95,904	78,69,459	1,26,445
Mar-16	82,11,245	79,74,853	2,36,392

RTO Kohima			
Month of revenue collection	Amount collected	Amount deposited into Treasury	Short Deposit
Sep-12	2,05,96,243	1,80,18,007	25,78,236
Feb-13	1,73,86,384	1,67,55,353	6,31,031
May-13	2,55,10,944	2,40,98,870	14,12,074
Jul-13	2,25,16,191	2,20,40,628	4,75,563
Oct-13	1,96,48,904	1,88,18,403	8,30,501
Jan-14	2,50,73,680	1,61,43,931	89,29,749
Mar-14	2,88,67,145	2,24,33,799	64,33,346
May-14	2,55,20,422	2,43,27,051	11,93,371
Jun-14	2,16,90,392	2,14,77,836	2,12,556
Mar-15	3,22,22,747	2,96,33,287	25,89,460
Sep-15	2,96,85,420	2,91,28,725	5,56,695
Oct-15	2,63,22,658	2,42,15,178	21,07,480
Mar-16	4,27,93,797	1,73,37,551	2,54,56,246

RTO Mokokchung			
Month of revenue collection	Amount collected	Amount deposited into Treasury	Short Deposit
Oct-12	67,31,131	53,38,112	13,93,019
Jul-13	86,41,401	75,40,310	11,01,091
Nov-13	62,41,088	43,23,552	19,17,536
Dec-13	57,16,126	42,17,977	14,98,149
Jan-14	87,98,570	78,04,127	9,94,443
Apr-14	69,13,467	55,39,559	13,73,908
Sep-14	73,64,964	40,25,314	33,39,650
Mar-15	96,04,660	87,49,049	8,55,611

Appendix- 4.4.1
Statement showing the details of the evasion of Tax
(Paragraph reference: 4.4)

(Amount in ₹)

2012-13			
Particulars	As per utilization certificate of "C" form	As per Dealer's Return and Assessment made by AA return figure	Difference
Opening Balance	33,67,539	33,67,539	
Purchases made as per 'C' forms	35,76,16,784	25,45,68,406	
Closing Balance	5,00,010	5,00,010	
Gross turn over	36,04,84,313	26,67,73,000	9,37,11,313
Concealed purchase Turn over			9,08,43,784
Taxable amount @ 2 per cent CST	0	27,97,605	
Taxable amount @ 4.75 per cent	0	20,76,292	
Taxable amount @ 13.25 per cent	4,77,64,171	1,10,20,202	
Total Taxable amount	4,77,64,171	1,58,94,099	
Assessed and Paid		1,59,95,000	
Tax due			3,17,69,171
Interest @ 2 per cent per month (May 2013 to November 2016)			2,73,21,487
Total due (Tax + Interest)			5,90,90,658

Appendix- 4.4.2
Statement showing the details of tax evaded
(Paragraph reference: 4.4)

(Amount in ₹)

2013-14			
Particulars	As per TINXSYS figure	As per Dealer's Return and Assessment made by AA return figure	Difference
Opening Balance	3,07,10,727	3,07,10,727	
Purchases as per 'C' forms	23,36,34,610	17,52,31,379	
Closing Balance	10,20,26,673	10,20,26,673	
Gross turn over	16,23,18,664	7,82,78,865	8,40,39,799
Taxable amount @ 4.75 per cent	60,64,987	29,09,432	
Taxable amount @ 13.25 per cent	45,89,100	12,02,258	
Total Taxable amount	1,06,54,088	41,11,690	
Assessed and Paid		41,11,695	
Tax due			65,42,393
Interest @ 2 per cent per month (May 2014 to November 2016)			40,56,283
Total due (Tax + Interest)			1,05,98,676

Appendix- 4.4.3
Statement showing the details of dealers returns, tax assessed and tax evaded and interest thereon
(Paragraph reference: 4.4)

(Amount in ₹)

2014-15			
Particulars	As per TINXSYS	As per Dealer's Return and Assessment made by AA return figure	Difference
Opening Balance	8,50,54,484	8,50,54,484	
Purchases as per 'C' forms	30,55,95,805	28,08,05,147	
Closing Balance	17,22,42,580	1,72,24,25,80	
Gross turn over	21,84,07,709	1,57,61,31,44	6,07,94,565
Taxable amount @ 4.75 per cent	86,53,616	60,79,835	
Taxable amount @ 13.25 per cent	47,99,987	27,45,363	
Total Taxable amount	1,34,53,603	88,25,198	
Assessed and Paid		88,25,119	
Tax due			46,28,484
Interest @ 2 per cent per month (May 2015 to November 2016)			17,58,824
Total due (Tax + Interest)			63,87,308

Total Tax due 2012-13, 2013-14 and 2014-15	4,29,40,048
Total Interest 2012-13, 2013-14 and 2014-16	3,31,36,595
Grand Total tax due	7,60,76,643

Appendix- 4.5.1
Statement showing the incorrect application of rates
(Paragraph reference: 4.5)

(Amount in ₹)

Sl.No	Particulars	As per TINXSYS figure	As per Dealer's Return and Assessment made by AA return figure	Difference
1	Opening Balance	73,59,289	73,59,289	
2	Purchases as per 'C' forms	21,66,98,325	18,96,97,380	
3	Closing Balance	2,76,51,484	2,76,51,484	
4	Gross turn over	19,64,06,130	14,59,15,841	5,04,90,289
5	Taxable amount @ 4.75 per cent	0	31,91,861	
6	Taxable amount @ 13.25 per cent	1,75,65,526	53,86,057	
7	Taxable amount @ 15 per cent	1,72,335	2,57,132	
8	Taxable amount @ 18 per cent	1,12,83,700	17,94,781	
9	Total Taxable amount	2,90,21,561	1,06,29,831	
10	Assessed and Paid		1,06,51,454	
11	Tax due for 2013-14			51,35,528
12	Tax due for 2014-15			1,32,34,579
13	Total tax due			1,83,70,107
14	Interest @ 2 per cent on Sl.No.11 (May 2014 to November 2016)			31,84,027
15	Interest @ 2 per cent on Sl.No.12 (May 2015 to November 2016)			50,29,140
16	Total interest			82,13,167
17	Total tax due			2,65,83,274

Appendix- 5.3.1

Statement showing fraudulent drawal of pension gratuity, commutation and pension arrears with forged Authorities under Zunheboto Treasury.
(Paragraph reference: 5.3 1)

(Amount in ₹)

Sl. No	Name of incumbent	TV No. and date	PPO No.	Particulars	Amount
1	Shri Lhokhapu	375 of 06-04-2015	111404543	Pension arrear, gratuity & commutation	13,79,929
2	Shri Lhokhapu	371 of 03-07-2015	111404543	Pension arrear, gratuity & commutation	14,46,119
3	Shri Khutoshe	491 of 03-06-2014	111301399	Pension arrear, gratuity & commutation	6,77,260
4	Shri Khutoshe	352 of 04-02-2014	111301399	Pension arrear, gratuity & commutation	6,39,450
5	Shri G. Tokaho Sema	Nil of December/2015	111507418	Pension arrear, gratuity & commutation	9,84,951
6	Shri. Toshiho Sema	551 of 07-04-2015	111404170	Pension arrear, gratuity & commutation	951,694
7	Shri. Toshiho Sema	1660 of 13-10-2015	111404170	Pension arrear, gratuity & commutation	8,48,148
8	Shri. Hotokhu Sema	1037 of 7-02-2013	NL/27716	Pension arrear, gratuity, commutation & DCVP	11,74,684
9	Shri. Pukhato Sema	609 of 02-05-2014	111301232	Pension arrear, gratuity & commutation	9,20,582
10	Shri. L Niheyi Sema	493 of 01-08-2013	111300628	Pension arrear, gratuity & commutation	8,77,634
11	Shri. N. Vecuto Sema	107 of February 2015	111404414	Pension arrear, gratuity & commutation	14,15,892
12	Shri. Ashiho Sema	1243 of 07-082014	111301075	Pension arrear, gratuity & commutation	10,06,222
13	Shri. Ashiho Sema	505 of 07-01-2014	111301075	Pension arrear, gratuity & commutation	9,09,222
14	Shri. Imongcheba Ao	757 of 04-11-2013	111300568	Pension arrear, gratuity & commutation	10,20,502
15	Shri. Kivelu Sema	1588 of 04-07-2013	111300481	Pension arrear, gratuity & commutation	10,61,305
TOTAL:					1,53,13,594

Appendix – 5.3.2
Statement showing fraudulent drawal of Revision of Pension (ROP) 2010 with forged
Authorities under Zunheboto Treasury.
(Paragraph reference: 5.3 2)

(Amount in ₹)

Sl. No	Name of incumbent	TV no & date	PPO no	Particulars	Period	Amount
1	Khakhui Swu	1870 dt.16-10-2015	NL/S/10143	Pension arrear	01-01-2010 to 30-06-2015	4,01,689
	Khakhui Swu	1088 dt.10-09-2015	NL/S/10143	Pension arrear	01-01-2010 to 30-06-2015	3,97,689
2	Hetokhu Sema	379 dt.06-04-2015	NL/6375	Pension arrear	01-04-2010 to 28-02-2015	1,32,405
3	Luheshe	1089 dt.10-09-2015	NL/V/16666	Pension arrear	01-04-2010 to 30-06-2015	3,00,753
4	K. Suhozhe	1367 dt.10-09-2015	NL/V/18300	Pension arrear	01-04-2010 to 30-06-2015	1,12,759
5	Khuito Sema	1090 dt.10-09-2015	NL/S/21136	Pension arrear	01-04-2010 TO 30-06-2015	3,18,393
Total Amount						16,63,688

Appendix – 5.3.3
Statement showing Double/Triple/Quadruple Drawal of Pension under Zunheboto Treasury
(Paragraph reference: 5.3 3.1)

(Amount in ₹)

Sl. No.	Month	Total		Double		Triple		Quadruple		Five times		Six Times		Total number of PPOs	Amount drawn Fraudulently
		Total no of Treasury Voucher nos.	Amount Drawn	Number of PPO	Amount	Number of PPO	Amount	Number of PPO	Amount	Number of PPO	Amount	Number of PPO	Amount		
2013-14															
1	Sep-13	1584	3,24,04,299	89	10,60,508	11	2,83,250							100	13,43,758
2	Nov-13	1657	3,55,93,721	36	5,76,934	1	23,670	2	1,24,759					39	7,25,363
3	Mar-14	1886	2,31,61,710	141	19,02,409	7	1,64,426	4	1,45,711			2	92,327	154	23,04,873
Sub Total		5127	9,11,59,730	266	35,39,851	19	4,71,346	6	2,70,470	0	0	2	92,327	293	43,73,994
2014-15															
4	Apr-14	1756	2,74,68,495	120	18,45,628	8	1,79,928	1	49,651					129	20,75,207
5	Aug-14	1843	5,66,54,047	120	18,80,197	10	4,17,048	1	55,020					131	23,52,265
6	Sep-14	1830	6,04,86,559	146	20,57,828	24	6,82,397	3	1,41,055					173	28,81,280
7	Feb-15	1784	4,96,78,837	66	10,68,764	2	55,399	2	96,530					70	12,20,693
8	Mar-15	1822	3,80,63,650	122	28,91,597	3	98,130							125	29,89,727
Sub Total		9035	23,23,51,588	574	97,44,014	47	14,32,902	7	3,42,256	0	0	0	0	628	1,15,19,172
2015-16															
9	Apr-15	1,815	5,92,17,984	75	11,74,106	9	3,51,984			1	53,515			85	15,79,605
10	May-15	1,856	5,37,70,873	108	19,04,388	13	4,20,789	2	1,01,604	1	72,874			124	24,99,655
11	Jun-15	1,866	4,60,04,870	110	19,57,933	11	4,59,423	3	1,30,435	1	76,450			125	26,24,241

Sl. No.	Month	Total		Double		Triple		Quadruple		Five times		Six Times		Total number of PPOs	Amount drawn Fraudulently
		Total no of Treasury Voucher nos.	Amount Drawn	Number of PPO	Amount	Number of PPO	Amount	Number of PPO	Amount	Number of PPO	Amount	Number of PPO	Amount		
12	Jul-15	1,855	5,24,10,231	130	28,18,111	11	4,12,960							141	32,31,071
13	Oct-15	1,954	5,72,52,165	134	25,96,932	17	6,31,701	2	1,30,189					153	33,58,822
14	Jan-16	2,039	3,94,84,232	68	11,24,522	7	2,82,152			1	86,195	1	1,06,338	77	15,99,207
15	Feb-16	2,065	4,67,94,515	122	27,66,904	19	8,03,805	1	59,798					142	36,30,507
Sub Total		13,450	35,49,34,870	747	1,43,42,896	87	33,62,814	8	4,22,026	4	2,89,034	1	1,06,338	847	1,85,23,108
Grand Total		27,612	67,84,46,188	1,587	2,76,26,761	153	52,67,062	21	10,34,752	4	2,89,034	3	1,98,665	1,768	3,44,16,274

Appendix 5.3.4

Statement showing double/triple/quadruple drawal of pension under Dimapur Treasury
(Paragraph reference: 5.3.3.2)

Multiple cases of pension drawal								
Sl. No.	Month	Total		Double		Triple		Fraudulent Amount drawn
		No. of pension drawn	Amount	No of PPO	Amount	No of PPO	Amount	
1	May-13	3,742	17,19,34,600	14	1,75,685			1,75,685
2	Jun-13	3,912	15,33,62,685	21	3,01,588			3,01,588
3	Sep-13	3,969	15,10,99,598	28	4,69,375			4,69,375
4	Dec-13	4,317	17,57,42,601	27	5,49,290	1	22,200	5,71,490
5	May-14	4,278	30,65,00,032	24	4,68,466			4,68,466
6	Aug-14	4,401	23,32,78,796	27	4,35,581			4,35,581
7	Sep-14	4,516	21,07,72,282	37	3,38,307			3,38,307
8	Dec-14	4,800	20,27,36,300	43	8,96,507			8,96,507
9	Feb-15	4,542	23,02,16,957	35	7,69,365			7,69,365
Grand Total =		38,477	183,56,43,851	256	44,04,164	1	22,200	44,26,364

Appendix- 5.4.1
Statement showing fraudulent/double/excess draws of Pay and Allowances by School
Education Department

(Paragraph reference: 5.4 1.1)

(i) Sub-Divisional Education Officer, Mangkolemba

(Amount in ₹)

Bill/TV No./Date	Month of Pay	No. of Staffs	Gross Amount Drawn	Fraudulent/ Double drawal amount	Nature of fraudulent drawl
132/08-10-2015	Oct-2015	168	68,59,650	63,62,814	Excess drawal of Pay & Allowances vide Bill Nos.208&209/24-01-2014, 3&4/01-04-2014, 14&15/22-04-2014, 30&32/19-05-2014, 37&38/18-06-2014, 52&56/21-07-2014, 61&65/18-08-2014, 88&89/18-10-2014, 99&100/18-11-2014, 130&131/16-01-2015, 155&156/16-02-2015, 3&4/01-04-2015, 19&20/10-04-2015, 34&35/21-05-2015, 51&52/23-06-2015, 70&71/20-07-2015, 132&133/08-10-2015.
133/08-10-2015	Oct-2015	147	59,22,256		
70/20-07-2015	Jul-2015	170	67,39,595		
71/20-07-2015	Jul-2015	152	59,59,724		
52/23-06-2015	Jun-2015	151	59,30,875		
51/23-06-2015	Jun-2015	170	67,39,595		
35/21-05-2015	May-2015	149	58,75,326		
34/21-05-2015	May-2015	170	67,55,198		
19/10-04-2015	Apr-2015	169	67,27,087		
20/10-04-2015	Apr-2015	150	59,28,891		
4/01-04-2015	Mar-2015	150	59,28,891		
3/01-04-2015	Mar-2015	169	67,27,087		
155/16-02-2015	Feb-2015	171	63,81,941		
156/16-02-2015	Feb-2015	186	71,33,020		
131/16-01-2015	Jan-2015	171	6381941		
130/16-01-2015	Jan-2015	186	71,27,224		
65/18-08-2014	Aug-2015	184	64,50,332		
99/18-11-2014	Nov-2014	186	69,33,528		
88/18-10-2014	Oct-2014	184	64,50,332		
100/18-11-2014	Nov-2014	171	61,74,747		
89/18-10-2014	Oct-2014	170	57,85,720		
61/18-08-2014	Aug-2014	170	57,81,320		
56/21-07-2014	Jul-2014	184	64,48,892		
38/18-06-2014	Jun-2014	169	57,88,650		
30/19-05-2014	May-2014	170	58,25,470		
15/22-04-2014	Apr-2014	170	58,23,690		
3/01-04-2014	Mar-2014	172	58,83,410		
209/24-01-2014	Jan-2014	186	64,39,232		
208/24-01-2014	Jan-2014	178	58,91,284		
4/01-04-2014	Mar-2014	186	65,20,652		
32/19-05-2014	May-2014	185	64,85,452		
14/22-04-2014	Apr-2014	185	64,84,052		
37/18-06-2014	Jun-2014	185	64,82,832		
52/21-07-2014	Jul-2014	168	57,57,050		
Sub Total (A)		5,832	21,45,24,946	63,62,814	

Bill/TV No./Date	Month of Pay	No. of Staffs	Gross Amount Drawn	Fraudulent/ Double drawal amount	Nature of fraudulent drawl
130/16-01-2015	Jan-2015	186	71,27,224	15,89,087	Fraudulent drawal of Pay & Allowances for bogus employees vide Bill No. 130 & 131 dated 16.1.15, Bill No. 155 & 156 dated 16.2.15
131/16-01-2015	Jan-2015	171	63,81,941		
155/16-02-2015	Feb-2015	171	63,81,941		
156/16-02-2015	Feb-2015	186	71,33,020		
Sub Total (B)		714	2,70,24,126		

(ii) Sub-Divisional Education Officer, Niuland

Sl No.	Name of Employee	Amount of Salary/ Month	Months for which drawn fraudulently drawn twice	Total fraudulent amount	Total amount drawn vide Bill No.
1	Bendangsenla	27,400	Two months (July & Aug 2015)	54,800	Bill No. 387 dated 11-12-2015
2	Kezevituo Thapru	20,080	Two months (July & Aug 2015)	40,160	
3	Shembenthung	20,080	Twice (July & Aug 2015)	40,160	
4	Lhaihoineng Chongloi	20,080	Two months (July & Aug 2015)	40,160	
5	Imtirenla	27,400	Two months (July & Aug 2015)	54,800	
6	Metenshiba	27,400	Two months (July & Aug 2015)	54,800	
7	Imtisenla	27,400	Two months (July & Aug 2015)	54,800	
8	Veto Lohe	27,400	Two months (July & Aug 2015)	54,800	
9	Vikholu	27,400	Two months (July & Aug 2015)	54,800	
10	Tokhochu Pfithu	20,080	Two months (July & Aug 2015)	40,160	
			Sub Total (a)	4,89,440	
11	Kaliho K Argha	27,400	Three months (July to Aug 2015)	82,200	
			Sub Total (b)	82,200	
			Total of (a) and (b)	5,71,640	5,71,640
12	Nungtok Sunep	20,080	Four months (May to Aug 2015)	80,320	Bill No. 283 dated 21-09-2015
13	W Awon Zimik	20,080	Four months (May to Aug 2015)	80,320	
14	Bendangliba	27,400	Four months (May to Aug 2015)	1,09,600	
15	S.Toli	20,080	Four months (May to Aug 2015)	80,320	
16	Visielhounuo	20,080	Four months (May to Aug 2015)	80,320	
17	Khekiye Kent	27,400	Four months (May to Aug 2015)	1,09,600	
			Sub Total (c)	5,40,480	
			Grand Total (a+b+c)	11,12,120	11,11,288

(iii) Sub-Divisional Education Officer, Peren

Bill No./Date	Month of Pay	No of Staff	Gross Amount as per bill	Net Drawn as per bill	Gross Amount Admissible	Net Amount Admissible	Excess drawn
61/30-04-2015	Apr 2015	133	49,88,244	47,86,420	48,68,876	46,67,052	1,19,368
180/23-07-2015	Jul-2015	130	48,77,068	46,74,428	47,57,696	45,55,056	1,19,372
193/23-07-2015	Jul-2015	76	27,14,591	25,76,763	26,75,023	25,37,195	39,568
195/23-07-2015	Jul-2015	19	7,62,531	7,28,199	7,23,549	6,89,217	38,982
		358	1,33,42,434	1,27,65,810	1,30,25,144	1,24,48,520	3,17,290

(iv) Sub-Divisional Education Officer, Niuland

Bill/TV No./Date	Month of Pay	No. of Staffs	Gross Amount Drawn	Fraudulent/ Double drawal amount	Nature of fraudulent drawl
32/15-11-2015	Sep-2015	18	6,90,240	2,93,860	Excess payment of Salary for SSA Teachers vide Bill No.17/02-07-2015, 23/01-09-2015, 32/15-11-2015, 35/15-11-2015, 38/15-11-2015 and 261/05-03-2015
35/15-11-2015	Oct-2015	19	5,00,320		
38/15-11-2015	Nov-2015	28	8,18,040		
23/01-09-2015	Jul-2015	14	4,29,200		
17/02-07-2015	Jun-2015	7	2,30,080		
261/05-03-2015	Jan-2015	1	20,080		
		87	26,87,960	2,93,860	

