

TABLE OF CONTENTS

	Reference to	
	Paragraph (s)	Page (s)
Preface		vii
Executive Summary		ix
CHAPTER I – SOCIAL SECTOR		
Introduction	1.1	1
Planning and Conduct of Audit	1.2	1
Performance Audit		
SCHOOL EDUCATION DEPARTMENT		
Implementation of Right to Education Act, 2009	1.3	2
Compliance Audit paragraphs		
DEPARTMENT OF MUNICIPAL AFFAIRS		
Payment without supply of materials	1.4	25
TECHNICAL EDUCATION DEPARTMENT		
Undermining of Legislative financial control	1.5	26
HEALTH AND FAMILY WELFARE DEPARTMENT		
Payment without receipt of equipment	1.6	28
CHAPTER II – ECONOMIC SECTOR		
Introduction	2.1	31
Planning and Conduct of Audit	2.2	32
Performance Audits		
DEPARTMENT OF TOURISM		
Creation, Maintenance and Management of Tourism Infrastructure	2.3	32
NAGALAND STATE TRANSPORT DEPARTMENT		
Activities of Nagaland State Transport	2.4	60
Compliance Audit paragraphs		
PUBLIC WORKS (ROADS & BRIDGES) DEPARTMENT		
Excess payment to contractor	2.5	79
RURAL DEVELOPMENT DEPARTMENT		
Suspected Misappropriation of MGNREGS fund	2.6	80
DEPARTMENT OF FISHERIES		
Fraudulent payment	2.7	82
TOURISM DEPARTMENT		
Misutilisation/Misappropriation of Government revenue	2.8	84

	Reference to	
	Paragraph (s)	Page (s)
CHAPTER III – ECONOMIC SECTOR (PUBLIC SECTOR UNDERTAKINGS)		
Introduction	3.1	87
Accountability framework	3.1.2 to 3.1.4	87
Stake of Government of Nagaland	3.1.5 to 3.1.8	89
Reconciliation with Finance Accounts	3.1.9	92
Finalization of accounts	3.1.10 to 3.1.13	93
Performance of SPSUs	3.1.14 to 3.1.17	95
Winding up of non-working SPSUs	3.1.18 and 3.1.19	97
Accounts Comments	3.1.20	97
Performance Audits and Paragraphs	3.1.21 and 3.1.24	98
Disinvestment, Restructuring and Privatisation of SPSUs and any reforms in power sector	3.1.25	99
CHAPTER IV –REVENUE SECTOR		
Trend of Revenue Receipts	4.1.1	101
Variation between the budget estimates and actuals	4.1.4	103
Analysis of arrears of revenue	4.1.5	103
Arrears in assessment	4.1.6	103
Response of the Departments/Government towards audit	4.1.7	104
Analysis of mechanism for dealing with the issues raised by Audit	4.1.8	106
Audit Planning	4.1.9	108
Results of Audit	4.1.10	109
Performance Audit		
FINANCE DEPARTMENT/DIRECTORATE OF LOTTERIES		
Nagaland State Lotteries	4.2	109
MOTOR TRANSPORT DEPARTMENT		
Computerisation of Motor Vehicles Department	4.3	138
Compliance Audit Paragraphs		
FINANCE (TAXATION) DEPARTMENT		
Evasion of Tax	4.4	153
Evasion of Tax	4.5	156
Loss of Revenue/Evasion of Tax	4.6	158

	Reference to	
	Paragraph (s)	Page (s)
CHAPTER V – GENERAL SECTOR		
Introduction	5.1	161
Planning and Conduct of Audit	5.2	162
FINANCE (TREASURIES AND ACCOUNTS DEPARTMENT)		
Fraudulent payment of pensions	5.3	162
Fraudulent drawal	5.4	164
CHAPTER VI – FOLLOW UP OF AUDIT OBSERVATIONS		
Response of the departments to the recommendations of the Public Accounts Committee (PAC)	6.1	171
Monitoring	6.2	171
Outstanding Inspection Reports	6.3	171
Departmental Audit Committee Meetings	6.4	173

APPENDICES

	Appendix No.	Page
Statement showing position of schools in Mon, Dimapur and Kohima	1.3.1	175
Statement showing the details of variation in quantities of work as per revised Bill of Quantity	2.5.1	176
Statement showing Investments by State Government in SPSU's whose accounts are in arrears	3.1.1	177
Summarised financial results of Government Companies for the latest year for which accounts are finalized	3.1.2	178
Statement showing the important terms and conditions of the agreement and important provisions of Lotteries (Regulation) Rules, 2010	4.2.1	181
Statement showing details of weekly schemes for paper and Online lotteries	4.2.2	183
Statement of non-capturing of essential information in Vahan and Sarathi database	4.3.1	185
Statement of invalid/incorrect/unusual data in detected Vahan and Sarathi database	4.3.2	186
Statement of tax defaulting vehicles	4.3.3	187
Statement of short remittances of revenue into Government account	4.3.4	188
Statement showing the details of the evasion of Tax	4.4.1	190
Statement showing the details of tax evaded	4.4.2	191
Statement showing the details of dealers returns, tax assessed and tax evaded and interest thereon	4.4.3	192
Statement showing the incorrect application of rates	4.5.1	193
Statement showing fraudulent drawal of pension gratuity, commutation and pension arrears with forged Authorities under Zunheboto Treasury.	5.3.1	194
Statement showing fraudulent drawal of Revision of pension (ROP) 2010 with forged Authorities under Zunheboto Treasury	5.3.2	195

	Appendix No.	Page
Statement showing Double/Triple/Quadruple Drawal of Pension under Zunheboto Treasury	5.3.3	196
Statement showing double/triple/quadruple drawal of pension under Dimapur Treasury	5.3.4	198
Statement showing fraudulent/double/excess drawals of Pay and Allowances by School Education Department	5.4.1	199

