

Appendix-1.1 (a)
(Reference to Paragraph.1.3.10.7; page 24)
FUND FLOW STATEMENT IN RESPECT OF DPC, DIMAPUR.

(₹ in Lakh)

year	Opening balance	Release of fund			Interest	Others	Total (col 2+5 +6+7)	Expenditure				Total	Closing balance	Man days achieved in lakh
		GOI	GON	Total				Programme Expenditure			Administrative expenditure			
								Dhansiri par	Mdziphe ma	Other 2 blocks				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
2007-08	0	54.5	0	54.5	0	0	54.5	0	0	0	19.10	19.1	35.4	0
2008-09	35.4	3422.15	111	3533.15	1.06	0	3569.61	532.64	1662.61	1194.05	147.31	3536.61	33	20.34
2009-10	33	4068.07	134	4202.07	10.49	33.2	4278.76	546.95	2128.78	1244.49	290.46	4210.68	68.08	23.75
2010-11	68.08	8029.07	140.98	8170.05	40.97	22.32	8301.42	1181.10	3947.32	2635.58	437.12	8201.12	100.3	37.36
2011-12	100.3	6920.10	550.66	7470.76	22.21	30	7623.27	1063.04	3627.69	2508.27	346.0	7545.00	78.27	41.57
TOTAL		22493.89	936.64	23430.53	74.73	85.52	23827.56	3323.73	11366.4	7582.39	1239.99	23512.51		123.02

Appendix-1.1 (b)
(Reference to Paragraph 1.3.10.7; page 24)
FUND FLOW STATEMENT IN RESPECT OF DPC, MON

(₹ in Lakh)

Year	Opening balance	Release of fund			Interest	Others	Total (2+5+6+7)	Expenditure					Total	Closing balance	Man days achieved in lakh
		GOI	GON	Total				Programme Expenditure			Administrative expenditure	Transfer to other units			
								Chen	Tobu	Others					
1	2	3	4	5	6	7	8	9	10	11	13	14	15	16	17
2007-08	143.13	855.08	32.00	887.08	6.24	1.00	1037.45	237.58	220.78	499.18	43.83	1.00	1002.37	35.08	55.75
2008-09	35.08	400.00	174.00	574.00	0.53	0	609.62	149.11	114.61	289.05	42.65	10.10	605.52	4.1	3.32
2009-10	4.1	8092.60	174.00	8266.60	6.97	0	8277.67	2040.98	1579.54	4155.41	318.60	1.00	8095.55	182.12	46.66
2010-11	182.12	5503.43	0	5503.43	5.57	16.47*	5707.59	1435.45	1086.24	2855.32	308.82	0	5685.83	21.76	32.26
2011-12	21.76	5178.76	605.47	5784.23	8.13	10.69	5824.81	1442.24	1144.73	2863.00	313.78	0	5772.77	52.04	27.71
TOTAL		20029.87	985.47	21015.34	27.44	18.82	21457.14	5305.36	4145.9	10661.96	1027.68	12.1	21162.04		165.70

*Convergence with Horticulture Department, GON

Appendix 1.1 (c)
(Reference to Paragraph 1.3.10.7; page 24)
FUND FLOW STATEMENT IN RESPECT OF DPC, TUENSANG.

(₹ in Lakh)

Year	Opening balance	Release of fund			Interest	Others	Total (2+5+6+7)	Expenditure						Total	Closing balance	Man days achieved in lakh
		GOI	GON	Total				Programme Expenditure				Administrative expenditure	Transfer to other units			
								Sangsangyu	Noklak	Chessore	Others					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
2007-08	0	890.12	82.0	972.12	14.66	35.90*	1022.68	135.97	107.78	123.91	441.22	33.08	34.27	876.23	146.45	8.09
2008-09	146.45	2273.00	147.46	2420.46	5.07	0	2571.98	442.55	572.45	343.49	1101.43	88.11	0	2548.03	23.95	24.60
2009-10	23.95	4416.25	139.00	4555.25	4.88	0	4584.08	676.00	1040.00	699.87	1857.24	261.60	0	4534.71	49.37	42.73
2010-11	49.37	6299.42	281.97	6581.39	23.29	8	6662.05	1022.75	1541.22	1014.00	2711.35	362.56	0	6651.88	10.17	62.89
2011-12	10.17	5953.64	427.32	6380.96	11.01	0	6402.14	1071.05	1422.5	908.27	2611.27	376.46	0	6389.55	12.59	50.96
TOTAL		19832.43	1077.75	20910.18	58.91	43.90	21242.93	3348.32	4683.95	3089.54	8722.51	1121.81	34.27	21000.4	12.59	189.27

*Rs 34.53lakh (SGRY) and Rs 1.37 lakh Misc Receipt

Appendix 1.1 (d)
(Reference to Paragraph 1.3.10.7; page 24)
FUND FLOW STATEMENT IN RESPECT OF DPC, PEREN

(₹ in Lakh)

Year	Opening balance	Release of fund			Interest	Others	Total (col 2+5+6+7)	Expenditure				Total	Closing balance	Man days achieved in lakh
		GOI	GON	Total				Programme Expenditure			Administrative expenditure			
								Peren	Tening	Jalukie				
1	2	3		5	6	7	8	9	10	11	12	13	14	15
2007-08	0	0.54	0	0.54	0	0	0.54	0	0	0	0.07	0.07	0.47	0
2008-09	0.47	23.50	0.89	24.39	0.01	0	24.87	8.66	7.63	7.09	1.49	24.87	0.00	18.53
2009-10	0.00	40.11	1.24	41.35	0.02	0	41.37	13.73	12.78	12.44	2.40	41.35	0.02	20.66
2010-11	0.02	38.53	1.06	39.59	0.05	0.11	39.77	13.08	12.07	11.56	2.33	39.04	0.73	22.02
2011-12	0.73	48.33	2.12	50.45	0.08	0	51.26	16.30	15.01	14.01	2.67	47.99	3.27	23.05
TOTAL		151.01	5.31	156.32	0.16	0.11	157.81	51.77	47.49	45.1	8.96	153.32		84.26

Appendix 1.2

(Reference to Paragraph 1.3.10.8; page 26)

Statement showing the release of funds and expenditure in respect of 71 VDBs under nine blocks in four test checked DPCs during 2007-2012

(₹ in lakh)

Name of the sample district	Name of sample Block	Name of the selected Village	Average no. of job card	Fund Allocated during 2007-08 to 2011-12		Total	Mandays generated	Actual receipt during 2007-08 to 2011-12				Expenditure during 2007-08 to 2011-12		Total	CB
				Wages	Material			Wages	Material	Interest receipts	Total (4+9+10+11)	Wages	Material		
1	2	3	4	5	6	7	8	9	10	11	13	14	15	16	17
Dimapur	Dhansiriapar	Keyeto	230	79.95	56.51	136.46	0.76	30.9	0	0.01	30.91	30.88	0	30.88	0.03
		Razaphe	165	69.35	45.48	114.83	0.65	22.18	0	0.02	22.2	22.17	0	22.17	0.03
		Disagaphu	119	36.48	24.93	61.41	0.35	11.66	0	0.02	11.68	10.7	0	10.7	0.98
		Khekiho	234	96.71	63.42	160.13	0.90	42.71	0	0	42.71	42.69	0	42.69	0.02
		Toshezu	158	64.98	38.48	103.46	0.62	19.42	0	0.01	19.43	19.41	0	19.41	0.02
		Singrijan	256	62.76	43.65	106.41	0.61	26.77	0	0.15	26.92	26.77	0	26.77	0.15
		Doyapur	329	77.78	45.42	123.2	0.75	35.37	0	0.05	35.42	35.36	0	35.36	0.06
		RazapheBasa	74	25.74	17.53	43.27	0.24	8.48	0	0.01	8.49	8.46	0	8.46	0.03
	Total		1565	513.75	335.42	849.17	4.88	197.49	0	0.27	197.76	196.44	0	196.44	1.32
	Medziphema	Aoyimti	439	141.66	94.6	236.26	1.33	55.76	0	0.2	55.96	55.79	0	55.79	0.17
		Diphupar	1984	562.77	368.55	931.32	5.3	256.59	0	1.37	257.96	257.83	0	257.83	0.13
		Darogapathar	381	79.66	51.4	131.06	0.77	50.8	0	0.38	51.18	50.9	0	50.9	0.28
		Thilixu	911	324.34	210.92	535.26	3.02	113.16	0	0.33	113.49	113.41	0	113.41	0.08
		Phaipijang	154	40.77	22.59	63.36	0.38	22.76	0	0.1	22.86	22.76	0	22.76	0.1
		Nagarjan	1663	247.28	159.66	406.94	2.35	194.96	0	1.66	196.62	194.97	0	194.97	1.65
		Paglapahar	180	81.44	52.16	133.6	0.79	31.48		0.11	31.59	31.58	0	31.58	0.01
		Sodzholhou	147	25.28	17.82	43.1	0.25	16.51	0	0.06	16.57	16.57	0	16.57	0
		Samaguri	98	29.36	19.57	48.93	0.35	15.04	0	0.1	15.14	15.08	0	15.08	0.06
		Toluvi	272	45.9	29.68	75.58	0.44	37.25	0	0.14	37.39	37.26	0	37.26	0.13
		Bungsang	141	44.43	24.25	68.68	0.42	26.37	0	0.03	26.4	24.97	0	24.97	1.43
Molvom		179	65.9	43.73	109.63	0.62	28.04	0	0.03	28.07	28.07	0	28.07	0	
Hekeshe	119	30.31	19.87	50.18	0.29	16.38	0	0.09	16.47	16.46	0	16.46	0.01		
Sovima	552	155.84	101.97	257.81	1.49	57.87	0	0.44	58.31	58.07	0	58.07	0.24		
Khriezephe	190	57.65	39.28	96.93	0.53	22.75		0.11	22.86	22.75	0	22.75	0.11		
Khopanalala	80	23.5	14.69	38.19	0.23	13.83	0	0.08	13.91	13.83	0	13.83	0.08		
Industrial Village	513	179.4	117.29	296.69	1.7	74.4		0.67	75.07	72.63		72.63	2.44		
Seithekiema A	248	73.04	53.89	126.93	0.71	21.51	0	0.12	21.63	21.59	0	21.59	0.04		
Total		8251	2208.53	1441.92	3650.45	20.97	1055.46	0	6.02	1061.48	1054.52	0	1054.52	6.96	

Audit Report for the year ended 31st March 2012

Appendix 1.2 (Contd.)

Name of the sample district	Name of sample Block	Name of the selected Village	Average no. of job card	Fund Allocated during 2007-08 to 2011-12		Total	Mandays generated	Actual receipt during 2007-08 to 2011-12				Expenditure during 2007-08 to 2011-12		Total	CB	
				Wages	Material			Wages	Material	Interest receipts	Total (4+9+10+11)	Wages	Material			
1	2	3	4	5	6	7	8	9	10	11	13	14	15	16	17	
Mon	Chen	Chenloisho	669	276.97	146.69	423.66	2.64	264.41	0	0.07	264.48	264.4	0	264.4	0.08	
		Choknyu	253	90.14	45.78	135.92	0.88	82.46	0	0.04	82.5	82.46	0	82.46	0.04	
		Wangti	393	193.92	104.14	298.06	1.83	137.37	0	0.05	137.42	137.33	0	137.33	0.09	
		ChaohaChingnyu	440	165.45	89.32	254.77	1.58	111.19	0	0.06	111.25	111.18	0	111.18	0.07	
		Jakphang	642	250.98	123.77	374.75	2.41	248.17	0	0.11	248.28	248.16	0	248.16	0.12	
		Ngangching	313	141.05	81.67	222.72	1.35	138.08	0	0.06	138.14	138.08	0	138.08	0.06	
	Total			2710	1118.51	591.37	1709.88	10.69	981.68	0	0.39	982.07	981.61	0	981.61	0.46
	Tobu	Monyakshu	672	301.65	144.75	446.4	2.9	252.65	0	0.42	253.07	252.64	0	252.64	0.43	
		Pessao	633	279.74	127.98	407.72	2.72	234.17	0	0.39	234.56	234.16	0	234.16	0.4	
		Yakshu	463	204.31	99.73	304.04	1.98	176.19	0	0.29	176.48	176.16	0	176.16	0.32	
Ukha		381	176.53	87.08	263.61	1.71	139.29	0	0.26	139.55	139.27	0	139.27	0.28		
Total			2149	962.23	459.54	1421.77	9.31	802.3	0	1.36	803.66	802.23	0	802.23	1.43	
Tuensang	Sangsangnyu	Hakchang	435	182.21	110.11	292.32	1.74	143.88	0	0	143.88	122.69	0	122.69	21.19	
		Saoshou	113	47.05	29.54	76.59	0.45	44.24	0	0	44.24	40.36	0	40.36	3.88	
		Momching	123	47.45	29.87	77.32	0.45	41.11	0	0	41.11	35.17	0	35.17	5.94	
		Sangsangnyu	250	156.72	56.03	212.75	1.12	84.32	0	0	84.32	73.27	0	73.27	11.05	
		Maksha	174	80.77	46.56	127.33	0.77	63.39	0	0	63.39	52.43	0	52.43	10.96	
		Helipong	140	56.87	34.51	91.38	0.51	45.99	0	0	45.99	39.6	0	39.6	6.39	
	Total			1235	571.07	306.62	877.69	5.04	422.93	0	0	422.93	363.52	0	363.52	59.41
	Noklak	Ekhao	112	42.96	32.42	75.38	0.41	29.97	0	0	29.97	29.24	0	29.24	0.73	
		Yakhao	190	72.26	46.33	118.59	0.69	54.17	0	0	54.17	52.88	0	52.88	1.29	
		Kengnyu	224	83.17	55.31	138.48	0.79	60.16	0	0	60.16	59.87	0	59.87	0.29	
		Nokyan	375	138.15	91.06	229.21	1.31	107.61	0	0	107.61	105.36	0	105.36	2.25	
		Taknyu	115	44.14	26.46	70.6	0.43	31.74	0	0	31.74	29.35	0	29.35	2.39	
		Pangsha	666	223.59	147.16	370.75	2.11	181.69	0	0	181.69	172.465	0	172.465	9.22	
		Panso B	516	225.89	144.24	370.13	2.17	195.44	0	0	195.44	185.96	0	185.96	9.48	
		Yimpang	112	38.19	25.02	63.21	0.36	31.18	0	0	31.18	28.99	0	28.99	2.19	
Total			2310	868.35	568	1436.35	8.27	691.96	0	0	691.96	664.115	0	664.115	27.84	

Appendix 1.2 (Concl.)

Name of the sample district	Name of sample Block	Name of the selected Village	Average no. of job card	Fund Allocated during 2007-08 to 2011-12		Total	Mandays generated	Actual receipt during 2007-08 to 2011-12				Expenditure during 2007-08 to 2011-12		Total	CB
				Wages	Material			Wages	Material	Interest receipts	Total (4+9+10+11)	Wages	Material		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Tuensang	Chessore	Chessore	914	364.36	218.86	583.22	3.48	286.68	0	0	286.68	254.52	0	254.52	32.16
		Kiutsukiur	181	91.38	57.09	148.47	0.88	78.13	0	0	78.13	76.3	0	76.3	1.83
		Kuthur	779	326.63	201.76	528.39	3.09	266.89	0	0	266.89	266.89	0	266.89	0
		Shiponger	363	154.57	92.52	247.09	1.49	130.28	0	0	130.28	130.04	0	130.04	0.24
	Total		2237	936.94	570.23	1507.17	8.94	761.98	0	0	761.98	727.75	0	727.75	34.23
Peren	Tenning	Old Tesen	410	161.60	108.18	269.78	1.64	156.71	0	0.17	156.88	154.1	0	154.1	2.78
		Nkialwa	346	168.65	112.91	281.56	1.69	163.01	0	0.19	163.2	160.35	0	160.35	2.85
		Azilong	398	171.26	114.70	285.96	1.71	166.04	0	0.21	166.25	166.04	0	166.04	0.21
		Tenning	649	273.52	183.21	456.73	2.73	264.64	0	0.2	264.84	260.03	0	260.03	4.81
		Mbaupungchi	272	114.10	76.45	190.55	1.14	110.36	0	0.12	110.48	108.73	0	108.73	1.75
		Ntu	423	177.82	119.12	296.94	1.77	166.59	0	0.14	166.73	166.59	0	166.59	0.14
		NzauNamsan	241	97.61	65.36	162.97	0.98	105.17	0	0.11	105.28	103.5	0	103.5	1.78
	Total		2739	1164.56	779.93	1944.49	11.66	1132.52	0	1.14	1133.66	1119.34	0	1119.34	14.32
	Jalukie	Samzuiram	797	321.91	214.61	536.52	3.08	348.98	0	0.29	349.27	338.07	0	338.07	11.20
		Old Jalukie	575	242.83	161.89	404.72	2.32	235.35	0	0.27	235.62	231.23	0	231.23	4.39
		New Jalukie	582	258.80	172.53	431.33	2.47	251	0	0.26	251.26	241.78	0	241.78	9.48
		Inbung	150	61.01	40.66	101.67	0.58	62.69	0	0.05	62.74	60.40	0	60.40	2.34
		Jalukie B	516	213.47	142.31	355.78	2.04	206.88	0	0.21	207.09	203.23	0	203.23	3.86
		New Besuimpui	216	91.29	60.86	152.15	0.87	88.22	0	0.08	88.30	86.66	0	86.66	1.64
Besumpuikam		523	222.77	142.55	365.32	2.12	217.46	0	0.18	217.64	213.57	0	213.57	4.07	
Phanjang		101	42.96	28.64	71.6	0.41	41.56	0	0.04	41.60	39.93	0	39.93	1.67	
Bongkolong		238	100.49	60.66	161.15	0.86	97.12	0	0.08	97.20	93.55	0	93.55	3.65	
Lilen	186	76.56	51.04	127.6	0.73	74.18	0	0.06	74.24	71.26	0	71.26	2.98		
Total		3884	1632.09	1075.75	2707.84	15.48	1623.44	0	1.52	1624.96	1579.68	0	1579.68	45.28	
Grand Total			27080	9976.03	6128.78	16104.81	95.24	7669.76	0	10.7	7680.46	7489.21	0	7489.21	191.25

Appendix 1.3 (i)

(Reference to Paragraph 1.3.13.6; page 39)

STATEMENT SHOWING UN EXECUTED WORKS UNDER 4 DPCs

Sl. No	Name of the sample district	Name of sample Block	Name of the selected Village	Year of allocation	Name of the work	Unit	Estimated cost (₹in lakh)	Amount released for works execution (₹in lakh)
1.	Dimapur	Medzipheme	Aoyimti	2011-12	Constrn. of terrace at village	10 Hac	5.0	5.0
2.			Aoyimty	2011-12	Up-gradation of village road	1 KM	20.00	20.00
3.			Hekeshe	2010-11	Constrn. irrigation channel	2KM	2.00	2.00
4.			Pagalapahar	2008-09	Con. Of village road – GB Khel to T Khel	0.02 Km	0.46	0.46
5.			Pagalapahar	2008-09	Con. Of village road – GB Khel to T Khel	0.17 Km	3.00	3.00
6.			Pagalapahar	2009-10	Con. Of village road – GB Khel to T Khel	0.115 Km	2.00	2.00
7.			Pagalapahar	2010-11	Con. Of village road – GB Khel to T Khel	0.27Km	4.74	4.74
8.			Kuda (Nagarjan)	2010-11	Nallah treatment for regulating water flow	1.272 Km	3.00	3.00
9.			Kuda (Nagarjan)	2010-11	Repair of village road	0.162 km	2.00	2.00
10.			samaguri	2009-10	Con. Hume pipe culvert	1 No	1.00	1.00
11.			samaguri	2008-09	Con. Village approach road to community hall	0.562Km	0.45	0.45
12.			Khriezephe	2008-09	Con. Village A/road- singrijan-khrizephe	1 Km	8.00	8.00
13.			Khriezephe	2008-09	Con. Village A/road- singrijan-khrizephe& 1 H/P culvert	0.625 Km	5.00	5.00
14.			Khriezephe	2008-09	Extn. Of a/ road	0.27 Km	2.00	2.00
15.			Khriezephe	2011-12	Renovation of village road	0.684 Km	5.00	5.00
16.			Khriezephe	2011-12	Land development	12.5 Hac	10.00	10.00
17.			Bhumsang	2011-12	Agri foot path	2.336Km	5.00	5.00
18.			Bhumsan g	2011-12	Agri foot path	1.121 Km	2.40	2.40
19.			Bhumsang	2011-12	Con. Terrace	4 Hac	2.00	2.00
20.			Diphupar	2009-10	Jungle clearance – Referel hospital	10 Hac	2.00	2.00
21.			Diphupar	2010-11	Con. Village A/road -metalling & soiling	0.81 Km	10.00	10.00
22.			Diphupar	2010-11	Conillage A/road. Metalling & soiling	0.41 Km	5.00	5.00
23.			Diphupar	2011-12	Renovation of Village road	0.487 Km	6.00	6.00
24.			Diphupar	2011-12	Con. o f terrace	50 Hac	25.00	25.00
25.			Diphupar	2011-12	Con. Village road	0.171 Km	3.00	3.00
26.			Diphupar	2011-12	Con. Drainage C &D khel	0.363 Km	20.00	20.00
TOTAL (A)							154.05	154.05

Appendix 1.3 (i) (contd.)

Sl. No	Name of the sample district	Name of sample Block	Name of the selected Village	Year of allocation	Name of the work	Unit	Estimated cost (₹in lakh)	Amount released for works execution (₹in lakh)
27.	Dimapur	Dhanisripar	Kiyeto	2010-12	Village road	0.7 Km	7.53	7.53
28.			Kiyeto	2008-09	Improvement of road	4.74 Km	8.40	8.40
29.			Kiyeto	2011-12	Nallah treatment	6.5 Km	20.00	20.00
30.			Kiyeto	2010-11	Repairing of Irrigation cannal	9.0 Km	8.00	8.00
31.			Doyapur	2009-10	Repair of irrigation channel	2Km	2.00	2.00
32.			Doyapur	2010-11	Construction of drainage	8Km	15.00	15.00
33.			Doyapur	2010-11	Construction of drainage	5.4 Km	8.00	8.00
34.			Doyapur	2011-12	Construction of ring wells	1 unit	0.50	0.50
35.			Toshezu	2009-10	Pineapple plantation	2Hac	5.00	5.00
36.			Toshezu	2010-11	Social forestry	7 Hac	5.00	5.00
37.			Toshezu	2011-12	Constrn. Agri link road	2Hac	10.00	10.00
38.			Toshezu	2011-12	Constrn. Agri link road	2Km	2.95	2.95
39.			Toshezu	2011-12	Constrn. Agri link road	2Km	5.00	5.00
40.			singrijan	2010-11	Village road – primary School to D. Khel	1.7 Km	34.06	34.06
41.			Singrijan	2011-12	Village road – primary School to D. Khel	1.7 Km	2.65	2.65
42.			Singrijan	2008-09	Constrn. of Agri link road	2.55 Km	15.00	15.00
43.			singrijan	2009-10	Improvement of village approach road	1Km	10.00	10.00
44.			Singrijan	2011-12	Constrn. Village approach Road	2.5 Km	20.71	20.71
45.			singrijan	2009-10	Constrn of ring well	2nos	0.50	0.50
46.			Singrijan	2010-11	Constrn of irrigation cannal	9Km	16.00	16.00
47.			Singrijan	2011-12	Constrn of irrigation cannal	2 Km	3.00	3.00
48.			Singrijan	2011-12	Constrn of Agri Link rtoad	0.5 Km	3.00	3.00
49.			disagaphu	2009-12	Plantations/horticulture plantations	37 Hac	11.51	11.51
50.			Disagaphu	2011-12	Constrn of agri link road	0.5 Km	4.00	4.00
51.			Disagaphu	2011-12	Village approach road- ph- III	1.50 Km	5.00	5.00
52.			Disagaphu	2011-12	Const. of Agri link road	0.50Km	4.00	4.00
53.			Razaphe	2010-11	Constrn. Of Agri link road	3Km	10.00	10.00
54.			Razaphe	2010-11	Digging of pond	10 nos	4.00	4.00
55.			Razaphe	2011-12	Village road	1.34 Km	2.37	2.37
56.			Razaphe	2011-12	Renovation / widening of Village approach road	1.876Km	10.00	10.00
57.			Razaphe	2011-12	Village road- Viillage to Agri filed	0.20 Km	1.00	1.00
58.			Razaphe	2011-12	Village road- Village to agri field	0.5Km	3.00	3.00
59.			Razaphe	2011-12	Renovation /widening of the Agri link road Village to Agri field.	1.876Km	10.00	10.00
60.			Razaphe	2011-12	Constrn of drainage- village area	1Km	1.00	1.00
TOTAL (B)							268.18	268.18

Appendix 1.3 (i) (contd.)

Sl. No	Name of the sample district	Name of sample Block	Name of the selected Village	Year of allocation	Name of the work	Unit	Estimated cost (₹in lakh)	Amount released for works execution (₹in lakh)	
61.	Mon	Tobu	Yakshu	2011-12	Soiling and Metaling of Village Circular Road	4.72 Km	72.59	72.59	
62.			Pessao	2011-12	Construction of Drainage at Approach Road	0.814 Km	16.28	16.28	
TOTAL (C)							88.87	88.87	
63.	Mon	Chen	Chenloisho	2010-11	Cardamom Cultivation	41.42Hac	20.70	20.70	
64.			Chenloisho	2009-10	Construction of Village Road(WBM)	0.47 Km	11.94	11.94	
65.			Chenloisho	2009-10	Construction of Village Road Soiling	2.54 Km	35.10	35.10	
66.			Choknyu	2008-09	Construction of Agri-link Road	0.07 Km	0.66	0.66	
67.			ChaohaChingnyu	2010-11	Construction of Village Road	0.85 Km	12.78	12.78	
TOTAL (D)							81.18	81.18	
68.	Tuensnag	Chessore	Kuthur	2011-12	Con. Of irrigation canal	8.00 KM	37.06	37.06	
69.		Sangsangnyu		Maksha	2009-10	Cons. Village A/road	2.29Km	11.56	11.56
70.				Helipong	2010-11	Cons. Concrete foot steps	0.056 Km	5.36	5.36
71.				Momching	2010-11	Cons. Village A/road	0.46 Km	7.25	7.25
72.				Momching	2009-10	Land slide protection wall	6.033Km	4.96	4.96
73.				Saochu	2009-10	Nullah treatment	0.18 Km	4.96	4.96
74.				Saochu	2009-10	Afforestation / tree plantation	5 Hac	2.77	2.77
75.				Hakchang	2009-11	Cons. Horti link road to yachung	4.3 Km	4.73	4.73
76.				Hakchang	2009-11	Widening of A/road at wangkhu	4 Km	7.96	7.96
77.				Hakchang	2011-12	Improvement of A/ road	0.49 Km	13.22	13.22
78.				Noklak		Nokyan	2010-11	Cons. Horti link road	-
79.		Nokyan	2099-10			Cons. Horti link road	-	7.83	7.83
80.		Yimpang	2008-09			Cons. Approach Road	-	7.27	7.27
81.		Yimpang	2010-11			Cons. Agri link road	6 Km	23.79	23.79
82.		Toknyu	2010-11			Cons. Agri link road	3.61 Km	28.80	28.80
83.		Ekhaio	2011-12			Cons. Foot step	-	2.99	2.99
TOTAL (E)							172.51	172.51	

Appendix 1.3 (i) (concl.)

Sl. No	Name of the sample district	Name of sample Block	Name of the selected Village	Year of allocation	Name of the work	Unit	Estimated cost (₹in lakh)	Amount released for works execution (₹in lakh)	
84.	Peren	Jalukie	Inbung	2008-09	Pine apple Cultivation	14.21 Hac	4.55	4.55	
85.			Beisimpui	2011-12	Cons. of terrace	22.69 Hac	11.34	11.34	
86.			Beisumpuikam	2011-12	Repairing of irrigation Channel	18.912 Km	22.69	22.69	
87.			Beisumpuikam	2011-12	Terrace construction	22.69 cum	11.35	11.35	
88.			Lilen	2011-12	Land slide protection wall	110.4 mtr	12.15	12.15	
89.			Old Jalukie	2008-09	Teak plantation	7.78 Ha	2.49	2.49	
90.			Old Jalukie	2010-11	Social forestry	101.5Ha	10.15	10.15	
91.			Jalukie B	2011-12	Community latrine	67 nos	41.54	41.54	
92.			Samjuiram	2011-12	Horticulture plantation	24.49 Ha	7.84	7.84	
93.			Samjuiram	2010-11	Check dam	50.12 cum	26.57	26.57	
94.			Samjuiram	2010-11	Construction of terrace	74.38 cum	37.19	37.19	
95.			Tening	Nkialwa	2009-10	Soiling of agri link road	3.927 Km	21.44	21.44
96.				Mbaupungchi	2009-10	Widening of Village approach road	1.963 Km	20.47	20.47
97.				Ntu	2011-12	Check dam	2 no	19.04	19.04
98.		Ntu		2009-10	Digging of pond	9.416 Km	5.51	5.51	
99.		Ntu		2008-10	Horti Plantation	42.07 Ha	13.46	13.46	
100.		NzauNamzan		2011-12	Village Road & widening of Village Approach Road	4.09 Km	51.13	51.13	
TOTAL (F)							318.91	318.91	
GRAND TOTAL (A toF)							1083.70	1083.70	

Appendix 1.3 (ii)

(Reference to Paragraph 1.3.13.6; page 39)

Statement showing excess expenditure/short in execution/no use of material in the units of Projects under 4 DPCs

Sl. No	Name of the sample district	Name of sample Block	Name of the selected Village	Year of allocation	Name of the work	Unit	Amount released (₹in lakh)	Executed in units	Amount required (₹in lakh)	Excess release (₹in lakh)	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
1	Dimapur	Medziphema	Aoyimty	2009-10	Constrn. of drainage	2.98Km	9.0	0.510 Km	1.20	7.80	Calculated @ ₹ 2.36 lakh/ Km as per model estimate – nallah treatment
2			Hekishe	2010-11	Soiling & metalling	0.49 Km	6.00	0.49Kkm	3.60	2.40	Work done was only soiling hence material cost released was excess
3			samaguri	2008-09	Con. Village approach road to community hall	0.562Km	5.09	0.045Km	0.58	4.51	Calculated @ ₹ 12.87 lakh /Km as per model estimate for Dimapur
Total(A)							20.09		5.38	14.71	
4	Dimapur	Dhnasiripar	Doyapur	2010-12	Cons. of irrigation channel	10 Km	26.55	10 Km	15.93	10.62	No material was used in this work and hence release of material cost (40 per cent of col. 6) proved excess
5			Khekiho	2011-12	Agri link road	2.5Km	20.00	0.11Km	0.98	19.02	Calculated @ ₹ 8.91 lakh /Km as per model estimate for Dimapur
6			khekiho	2011-12	Cons. Link road	5.5Km	29.71	2 Km	25.74	3.97	Calculated @ ₹ 12.87 lakh /Km as per model estimate.
Total (B)							76.26		42.65	33.61	
7	Mon	Tobu	Ukha	2009-10	Soiling and Metalling of Approach Road	3.87 Km	57.99	1 Km	14.98	43.01	The total length of road in the village is only 1 Km
8			Ukha	2010-11	Construction of Village Circular Road/Soiling & Metalling	3.01 Km	45.18	1 Km	15.00	30.18	The total length of road in the village is only 1 Km
Total (C)							103.17		29.98	73.19	

Appendix 1.3 (ii) (contd.)

Sl. No	Name of the sample district	Name of sample Block	Name of the selected Village	Year of allocation	Name of the work	Unit	Amount released (₹in lakh)	Executed in units	Amount required (₹in lakh)	Excess release (₹in lakh)	Remarks
9	Mon	Chen	Chenloisho	2010-11	Cardamom Cultivation	41.42Hac	20.70	12Hac	5.99	14.71	Short in execution. Excess amount calculated on proportionate basis.
10			Wangti	2009-10	Construction of Agri-link Road	3.48 Km	38.83	3.48 Km	24.66	14.17	No material was used in this work and hence release of ₹14.17 lakh being material cost conformed excess
11			Wangti	2010-11	Construction of Agri-link Road	1.76 Km	21.09	1.76 Km	13.72	7.37	No material was used in this work and hence release of ₹ 7.37 lakh being material cost found excess
12			Nganching	2011-12	Construction of Water Tank	198.3Cu m	18.52	62.58Cum	5.76	12.76	Both the tanks constructed during 2011-12 are of the same size.
13			ChaochaChingnyu	2011-12	Renovation of Approach Road	3.94 Km	52.49	0.12 Km	0.62	51.87	Calculated at the rate of ₹ 5.12 lakh /Km
14			Jakphang	2011-12	Construction of Agri-foot Path	3.4 Km	28.16	1 Km	8.28	19.88	Short in execution. Excess amount calculated on proportionate basis.
15			Jakphang	2007-08	Construction of Agri-link Road	3.88 Km	19.44	3.88 Km	13.56	5.88	No materials was used in this work and hence release of ₹5.88 lakh being material cost found excess
Total (D)							199.23		72.59	126.64	
16	Tuensang	Chessore	Kiutsukiur	2007-12	Agri link road from PMGSY road to Tongite	9.805Km	86.47	7 Km	35.84	50.63	Calculated @ ₹ 5.12 lakh /Km as per the model SOR of NREGS for Tuensang.
17		Sangsangnyu	Saochu	2010-11	Cons. of Agri link road	1.8 Km	7.36	1 Km	2.41	4.95	₹ 2.24 lakh due to short execution and ₹ 2.71 lakh due to non use of materials on constructed road.
18			Hakchang	2009-10	Cons. Agri link road - longpa	5.57 Km	19.92	4 Km	12.45	7.47	₹ 7.47 lakh were released as material component to the VDB. However as per the verification no material or works requiring material was executed on the Agri link roadconstructed.
19		Noklak	Kengnyu	2008-12	Cons. A/ road to Panso	6.50Km	128.55	7 Km	60.36	68.19	Excess release of ₹ 16.55 lakh in net release and ₹ 51.64 lakh due to non-use of materials in the work.

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Appendix 1.3 (ii) (contd.)

Sl. No	Name of the sample district	Name of sample Block	Name of the selected Village	Year of allocation	Name of the work	Unit	Amount released (₹in lakh)	Executed in units	Amount required (₹in lakh)	Excess release (₹in lakh)	Remarks
20	Tuensang	Noklak	Yokhao	2009-12	Cons. Road to Tsuwao	5.905Km	111.73	6.3 Km	56.11	55.62	₹ 10.93 lakh due to excess release and ₹ 44.69 lakh being the material cost as no material was involved in the work.
21			Nokyan	2011-12	Cons. of Sanitary drainage	0.22Km	17.75	0.450 Km	1.39	16.36	Calculated @ ₹ 3.08 lakh per KM
22			Ekhao	2007-10	Cons. A/road	1.18 Km	25.63	2 Km	19.20	6.43	Requirement Calculated at 60 per cent of ₹ 16. lakh cost of Cons. Approach road per Km.
23			Ekhao	2010-11	Reno/widening of A/road	2.09Km	23.54	1.5Km	8.90	14.64	As no material was used , cost for reno/widening is calculated @ 70 per cent of ₹ 8.47 lakh- cost for renovation/widening of village road at Ekhao
Total (E)							420.95		196.66	224.29	
24	Peren	jalukie	New Beisumpui	2009-10	Agri link Road	3.493Km	19.07	2 Km	10.92	8.15	Due to short execution and calculated @ ₹ 5.46 lakh / Km
25			New Beisumpui	2010-11	Agri link Road	7.04 Km	38.50	4 Km	21.84	16.66	Due to short in execution and calculated @ ₹ 5.46 lakh/ Km
26			Inbung	2009-11	Irrigation channel	6.41Km	19.25	5 Km	15.00	4.25	@₹ 3 lakh/ Km
27			Inbung	2011-12	Village approach road.	2.07 Km	31.86	1.50 Km	17.13	14.73	Calculated @ ₹11.42 lakh / Km as the work done was widening of existing Village Approach road.
28			Beisumpikam	2008-12	Cons. Irrigation canal	41.70Km	125.16	30 Km	90.00	35.16	Due to short in execution and calculated @ ₹ 3 lakh/ Km
29			Lilen	2009-12	Cons. Irrigation canal	9.55 Km	28.81	9.55 Km	17.29	11.52	Due to non use of material
30			Old jalukie	2008-09	Cons. Agri link road	10.52Km	57.49	10.52 Km	34.49	23.00	Due to non use of material
31			Jalukie B	2008-09 & 2010-11	Cons. Of irrigation channel	24.82Km	74.46	21.72 Km	65.16	9.30	Due to short in execution
32			New jalukie	2008-09	Cons. Of Village road	3.93 Km	60.37	3.93 Km	40.02	20.35	Due to non- use of materials in part of the road (900 metres) & renovation/widening only was executed in remaining part of road constructed.
33			Samzuiram	2008-09	Cons. Of Agri link road	13.62Km	74.40	9.400 Km	51.32	23.08	Due to short in execution
34	Samzuiram	2011-12	Cons. Of play ground	1 no	47.02	1no	5.15	41.87	As per the model SOR		
Total (F)							576.39		368.32	208.07	

Appendix 1.3 (ii) (concl.)

Sl. No	Name of the sample district	Name of sample Block	Name of the selected Village	Year of allocation	Name of the work	Unit	Amount released (₹in lakh)	Executed in units	Amount required (₹in lakh)	Excess release (₹in lakh)	Remarks		
35	Peren	Tening	Nkialwa	2009-11	Foot Steps	3.79 Km	23.25	2.050 Km	12.55	10.70	@ ₹ 6.12 lakh/ Km		
36			Nkialwa	2009-10	Soil o A/ road	7.769Km	32.16	2.4 Km	9.94	22.22	@ ₹ 4.14 lakh / Km		
37			Nkialwa	2011-12	Widening of Vill A/ road	4.054Km	42.28	2.2 Km	22.95	19.33	@ ₹ 10.43 lakh/ Km		
38			Nkialwa	2010-11	Agri foot path	3.363Km	16.88	2.200 Km	11.04	5.84	@ ₹ 5.02 lakh / Km		
39			Azailong	2008-09	Vill. Approach Road	3.630Km	55.67	3.630 Km	33.40	22.27	Due to non.use materials, material component released became excess		
40			Azailong	2009-10	Vill. Approach Road	3.660Km	56.14	2 Km	31.32	24.82	@ ₹ 15.66 lakh/ Km		
41			Azailong	2011-12	Open ring well	10 nos	8.46	4 nos	3.39	5.07	@ ₹ 8.46 lakh /Km		
42			Azailong	2009-10	Cons. Of village A/ Road	3.660Km	56.14	2 Km	31.20	24.94	Due to short in execution.		
43			Azailong	2010-11	Widening of Village Approach road	2.474Km	25.80	1 Km	10.43	15.37	@ ₹10.43 lakh/ Km		
44			Azailong	2011-12	Foot step	3 Km	18.60	0.500 Km	3.06	15.54	@ ₹ 6.12 lakh / Km		
45			Mbaupungchi	2010-11	Cons. Of agri Link road	4.27 Km	23.33	3.500 Km	11.47	11.86	@ ₹5.46 lakh/ Km		
46			Mbaupungchi	2010-11	Cons. Of irrigation Channel	4.822Km	14.47	1.450 Km	2.62	11.85	Due to non use of material and short execution. @ ₹ 3 lakh/ Km		
47			Ntu	2008-09	Agri link Road	11.26Km	61.45	8.100 Km	44.23	17.22	Due to short execution		
48			Ntu	2011-12	Vill. Approach Road	1.69Km	35.96	1 Km	9.36	26.60	Due to non use of material and short execution		
49			Ntu	2010-11	Agri foot path	5.18 Km	25.98	3 Km	15.06	10.92	Due to short in execution		
50			Ntu	2009-10	Foot Step	3.375Km	20.65	1 Km	6.12	14.53	Due to short in execution		
51			Ntu	2010-11	Vill. Approach Road	1.08 Km	16.60	1 Km	9.20	7.40	Due to short in execution		
52			Ntu	2010-11	Irrigation Canal	14.43Km	17.32	1 Km	1.20	16.12	Due to non use of material and short in execution.		
53			NzauNamzan	2010-11	Widening of Vill. Road	1.920Km	20.0	1.920 Km	12.00	8.00	Due non-use of materials		
54			NzauNamzan	2010-11	Cons. Agri foot path	3.980Km	20.00	3.98 Km	12.00	8.00	Due non-use of materials		
55			Tening	2009-10	Cons. Village A/ Road	3.110Km	48.53	2.000 Km	18.72	29.81	Due to non use of material and short in execution.		
56			Tening	2009-11	Cons. Of foot steps	3.670Km	22.46	1.300 Km	7.96	14.50	Due to non use of material and short in execution.		
57			Tening	2011-12	Cons. Of open well	26 nos	13.77	10 nos	5.30	8.47	Due short in execution		
Total(G)							675.9		324.52	351.38			
Grand total (A to G)							2071.99		1040.10	1031.89			

Appendix 1.3 (iii)

(Reference to Paragraph 1.3.13.6; page 39)

STATEMENT SHOWING THE DIVERSION OF PROJECTS UNDER NON-PERMISSIBLE CATEGORY OF WORKS UNDER 4 DPCs

Sl. No	Name of the sample district	Name of sample Block	Name of the selected Village	Year of allocation	Name of the work	Unit	Amount released (₹in lakh)	Diverted amount (₹in lakh)	Audit comments
1	2	3	4	5	6	7	8	9	10
1	Dimapur	Medziphema	Aoyimty	2008-09	Cons. Village road	1.626 Km	12.05	12.05	Black topping of the vill. road
2			Aoyimty	2011-12	Improvement of village road	2.431 Km	30.00	30.00	Black topping of the vill. road
3			Darogapathar	2010-11	Nallah treatment for regulating water	2.79 Km	6.58	6.58	Black topping of the village road
4			Kuda (nagarjan)	2011-12	Con. Village roads , protection wall	9.95 Km	80.10	80.10	Black topping of different village roads C khel
5			Sovima	2011-12	Improvement of a/road (soiling & metal ling)	0.234 Km	3.00	3.00	Black topping of village approach road C khel
6			Sovima	2011-12	Drainage- nalla treatment	4.24 Km	10.00	10.00	Black topping of village approach road in c khel
7			Sovima	2011-12	Irrigation channel	0.5 Km	2.00	2.00	Black topping of village approach road in C khel
8			Diphupar	2011-12	Con. Village A/road	2.281 Km	2.28	2.28	black topping of village approach road
9			Diphupar	2011-12	Con. Ring well	20 nos	10.00	10.00	Black topping of village road
10			Sovima	2008-09	Improvement of play ground	I No	2.50	2.50	Improvement of play ground
11			Sovima	2010-11	Black topping of A/road	1.2 Km	30.00	30.00	Black topping of approach road
12			Molvum	2009-10	Con. Community hall	1 no	7.00	7.00	Constuction of Community hall
13			sodzulhou	2009-10	Renovation of Village road	0.44 Km	3.75	3.75	Cement concrete of the road
14			Industrial village	2009-10	Improvement of A/road	0.820 Km	7.50	7.50	Black topping of the road
Total (A)							206.76	206.76	

Appendix 1.3 (iii) (Contd.)

Sl. No	Name of the sample district	Name of sample Block	Name of the selected Village	Year of allocation	Name of the work	Unit	Amount released (₹in lakh)	Diverted amount (₹in lakh)	Audit comments
15	Dimapur	Dhansiriapar	Disagaphu	2011-12	Horticulture plantation	8Hac	1.22	1.22	Utilised for construction of. Council Hall
16			Disagaphu	2011-12	Const. of Agri link road	0.5 Km	4.0	4.0	Utilised for construction of. Council Hall
17			Disagaphu	2011-12	Village approach road ph-III	1.5 Km	3.22	3.22	Utilised for construction of Council Hall
18			Disagaphu	2011-12	Const. of v/app road ph-III	1.5 Km	5.0	5.0	Utilised for construction of Council Hall
19			Disagaphu	2011-12	Const. of v/app road ph-III	1.5 Km	1.59	1.59	Utilised for construction of Council Hall
20			Disagaphu	2011-12	Const. of Agri link road	1.5 Km	5.0	5.0	Utilised for construction of Council Hall
21			Khekhiho	2011-12	Cons. Irrigation canal	10 Km	15.00	15.00	RCC drainage with high pillars
Total (B)							35.03	35.03	
22	Mon	Tobu	Pessao	2009-10	Construction of Approach Road from Monyakshu to Pessao	3.96 Km	61.13	61.13	Fund was diverted for widening the existing PWD road in the same location
23			Pessao	2009-10	Construction of Village Circular Road	2.25 Km	32.22	32.22	Fund was diverted for construction of Protection wall/retaining wall below Village Community Hall cum Guest House.
24			Pessao	2008-09	Construction of Circular Road	3.54 Km	52.84	52.84	Fund was diverted for widening the existing road
25			Monyakshu	2009-10	Construction of Village Circular Road	6.35 Km	95.35	21.00	₹ 30 lakh were spent for construction of Village Guard Barrack at Yangthoang Morung. Out of the total amount, ₹ 9 lakh was meant from BRGF and the remaining ₹ 21 lakh was diverted from NREGA.
26			Monyakshu	2009-10	Construction of Village Circular Road	6.35 Km	95.35	36.96	Material cost amounting to ₹ 36.96 lakh was diverted for construction of Rest House in the Village.

Appendix 1.3 (iii) (Contd.)

Sl. No	Name of the sample district	Name of sample Block	Name of the selected Village	Year of allocation	Name of the work	Unit	Amount released (₹in lakh)	Diverted amount (₹in lakh)	Audit comments
27	Mon	Tobu	Monyakshu	2011-12	Soiling and Metal ling of Village Circular Road	6.87Km	107.13	32.00	Fund amounting to ₹ 32.lakh was diverted for construction of cemented plastering retention wall on both sides of PWD road towards Pessao village.
28			yakshu	2011-12	Soiling and Metal ling of Village Circular Road	4.72 Km	72.60	10.00	₹ 10 lakh was utilised for renovation of EAC quarter by VDB Yakshu during 2011-12. This work was not in the approved work plan for the year 2011-12.
Total (C)							516.62	246.15	
29	Mon	Chen	Wangti	2009-10	Construction of Approach Road	1.07 Km	16.04	16.04	Fund (Material cost) diverted for construction of Gallery at Church end of play ground.
30			Chenloisho	2011-12	Cons. of water tank at Lemho	803.50 Cum	46.88	46.88	Diverted for single multipurpose water tank
Total (D)							62.92	62.92	
31	Tuensang	Chessore	Kuthur	2009-12	Construction of CC slab for approach road at Langake	1 No	132.93	45.73	Out of total Material component of ₹132.93 lakh of for 6 projects, ₹ 45.73 lakh diverted for CC Sllab
32			Chessore	2009-10	R/R of Approach Road at Alotsuye& widening of A/Road to chessore	4.33 Km	61.52	24.04	Material component amounting to ₹ 24.04 lakh was diverted for construction of Retention wall
33			Chessore	2009-10	Widening of A/Road to Chessore town	3.2 Km	45.52	27.88	Widening of A/road executed on existing PWD road
34			Chessore	2011-12	Construction of Bridge on the river Muksuhke	1 No	67.69	67.69	Material cost of ₹ 67.69 lakh out of total allocation of material cost of ₹ 67.69 lakh pertaining to the year 2011-12 diverted for construction of bridge on PWD road.

Appendix 1.3 (iii) (Contd.)

Sl. No	Name of the sample district	Name of sample Block	Name of the selected Village	Year of allocation	Name of the work	Unit	Amount released (₹in lakh)	Diverted amount (₹in lakh)	Audit comments	
35	Tuensang	Sangsangnyu	Maksha	2009-10	Widening of A/road	0.50Km	1.69	1.69	Utilised for constuction. of community Hall	
36			Helipong	2011-12	Widening of A/ road	0.26 Km	5.58	5.58	Utilised for CC steps in front of	
37			Momching	2011-12	Widening of A /Road	2.64Km	22.79	22.79	Utilised for construction of water tank and one retaining wall costing ₹ 0.40 lakh	
38			Saochu	2011-12	Widening of Agri link road 0.99 KM & A/road 0.24 KM	1.23Km	10.19	10.19	Utilised for construction. of water tank in the village	
39			Hakchang	2008-09	Constrn of Agri link road	2.9 Km	15.00	15.00	Utilised for RCC culvert & retaining wall within the village	
40		Noklak	Yimpang	2011-12	Cons. of Sanitary drainage	-	17.76	17.76	Amount intended for sanitary drainage diverted for construction of ground.	
41			New pangsha	2010-12	Cons. Road to Lang	9.63 Km	118.34	85.67	The length of the road constructed is in 5 Km and the requirement was ₹ 80.00 lakh. Culvert/ hume pipe culvert, retention wall, nallah side drain etc were not made on the road. Thus, no material component was was utilised in this work. Entire material utilized for construction of. bridge	
42			Pansho- B	2011-12	Cons. Road to Zinki	1 Km	59.06	59.06	Amount utilized for purchase of pipes to connect to the main source of water.	
43			Pansho. B	2011-12	Cons. Sanitary drain & irrigation channel	-	39.06	39.06	Utilised for construction of PHC & Rest house in the village.	
44			Toknyu	2011-12	Cons. Road to ITC	-	20.51	20.51	Utilised for the maintenance of PMGSY road to the village	
45			Ekhao	2011-12	Cons. Sanitary drain	-	7.77	7.77	Utilised for construction of football ground	
Total (E)							625.41	450.42		

Appendix 1.3 (iii) (Concl.)

Sl. No	Name of the sample district	Name of sample Block	Name of the selected Village	Year of allocation	Name of the work	Unit	Amount released (₹ in lakh)	Diverted amount (₹ in lakh)	Audit comments
46			Phangjang	2011-12	Village Guest house	1 no	13.57	13.57	Guest house is a non-permissible work due to involvement of higher material cost.
47			Jalukie New	2008-10	Pine apple & Horticulture plantation	69.82 Hac	22.34	22.34	This amount had been utilised for construction of two marketing sheds in the village.
48			Jalukie New	2011-12	Renovation & widening of Village Road	7.36 Km	76.82	66.39	Renovation & widening of village road executed in 1 Km (₹ 10.43 lakh) only the remaining amount (₹ 66.39 lakh) utilised for construction of community hall at district HQ New Peren.
Total (F)							112.73	102.30	
49	Peren	Tenin ბო	Old Tesen	2011-12	Horticulture Plantation	26 Hac	8.52	8.52	Diverted for Village approach road – Kiealsia to church. However, this work was not found executed as per MB.
Total (G)							8.52	8.52	
Grand Total (A to G)							1567.99	1112.10	

Appendix – 1.4
(Reference to paragraph 1.4; page 54)
Statement showing the details of fraudulent drawal of pay and allowances in respect of Chief Medical Officer, Zunheboto

(in ₹)

Sl No.	Month	Bill No& Date	TV No. & Date	Gross amount drawn	Actual Gross amount to be drawn	Excess Amount
1	Nov-10	154 of 21/12/10	10 of 31/01/11	151044	101042	50002
2	Dec-10	128 of 21/12/10	2 of 18/01/11	1003356	923402	79954
3	Dec-10	138 of 21/12/10	11 of 31/01/11	198497	158190	40307
4	Jan-11	176 of 25/01/11	113 of 11/03/11	341478	280288	61190
5	Jan-11	175 of 25/01/11	7 of 11/03/11	941456	861827	79629
6	Jan-11	168 of 25/01/11	106 of 11/03/11	1726898	1641617	85281
7	Jan-11	170 of 25/01/11	108 of 11/03/11	703580	644673	58907
8	Jan-11	167 of 25/01/11	105 of 11/03/11	695120	648611	46509
9	Jan-11	172 of 25/01/11	110 of 11/03/11	1975981	1820050	155931
10	Jan-11	171 of 25/01/11	109 of 11/03/11	1480960	1409014	71946
11	Feb-11	188 of 21/02/11	98 of 11/03/11	711226	664717	46509
12	Feb-11	189 of 21/02/11	99 of 11/03/2011	1726898	1641617	85281
13	Feb-11	191 of 21/02/11	101 of 11/03/11	703580	641573	62007
14	Feb-11	192 of 21/02/11	102 of 11/03/2011	1496325	1419729	76596
15	Feb-11	193 of 21/02/11	103 of 11/03/11	1976029	1818845	157184
16	Feb-11	197 of 21/02/11	104 of 11/03/11	348236	283589	64647
17	Feb-11	196 of 21/02/11	6 of 11/03/11	965228	850631	114593
18	Mar-11	46 of 23/03/11	53 of 08/04/11	690671	629571	61100
19	Mar-11	47 of 23/03/11	54 of 08/04/11	1500289	1410187	90102
20	Mar-11	48 of 23/03/11	55 of 08/04/11	1976657	1886696	89961
21	Mar-11	51 of 23/03/11	56 of 08/04/11	280308	216198	64110
22	Apr-11	95 of 25/04/11	74 of 6/5/11	2137548	2013524	124024
23	Apr-11	93 of 25/04/11	76 of 6/5/11	707349	660840	46509
24	Apr-11	94 of 25/04/11	75 of 6/5/11	1613058	1510637	102421
25	May-11	175 of 23/05/11	45 of 3/6/11	1609261	1547261	62000
26	May-11	177 of 23/05/11	46 of 3/6/11	2030445	1904445	126000
27	May-11	174 of 23/05/11	44 of 3/6/11	673249	626749	46500
28	Jun-11	200 of 21/06/11	43 of 4/7/11	2031445	1905445	126000
29	Jun-11	199 of 21/06/11	44 of 4/7/11	1612089	1532295	79794
30	Jun-11	198 of 21/06/11	45 of 4/7/11	673249	626749	46500
31	Jul-11	286 of 21/7/11	23 of 9/8/11	1650969	1586569	64400
32	Jul-11	287 of 21/7/11	24 of 9/8/11	2082396	1999496	82900
33	Aug-11	333 of 24/8/11	60 of 8/9/11	1606578	1558278	48300
34	Aug-11	332 of 24/8/11	59 of 8/9/11	696632	648332	48300
35	Aug-11	334 of 24/8/11	61 of 8/9/11	2048714	2000414	48300
36	Sept.-2011	392 of 21/09/11	20 of 4/10/11	2090566	2010065	80501
37	Sept.-2011	391 of 21/09/11	19 of 4/10/11	1654594	1590374	64220
38	Oct-11	415 of 21/10/11	47 of 4/11/11	1655066	1569141	85925
39	Oct-11	416 of 21/10/11	48 of 4/11/11	2090566	2010387	80179
40	Oct-11	414 of 21/10/11	46 of 4/11/11	698741	637433	61308
Total				50956332	47890501	3065831

Appendix – 1.5
(Reference to paragraph 1.7; page 57 & 58)
Comparison of rates and calculation of excess amount paid by Health & Family Welfare Department

Sl. No.	Item	Rate Comparison of different firms in `.		Excess rate allowed to <i>M/s Neile Enterprises</i>	Quantity purchased from <i>M/s Neile Enterprises as per Bill No.273 dated 27-08-09</i>	Excess Amount paid in ₹ (col 5X6).
		<i>M/s Neile Enterprises as per Bill No.273 dated 27-08-09</i>	<i>M/s Nienu Drugs House as per Bill No.536 dated 19-01-10</i>			
1	2	3	4	5	6	7
1	I.V. Stand	3500	1250	2250	212	477000
2	Examination table	58870	24000	34870	8	278960
3	Dressing trolley	15000	4800	10200	9	91800
4	Instrument trolley	15000	4250	10750	9	96750
5	Centrifuge Machine	200000	9520	190480	4	761920
TOTAL						1706430
Add 4% N.S.T						68257
Excess amount paid to M/s Neile Enterprises due allowing of higher rate (A)						1774687
		<i>M/s Neile Enterprises as per Bill No.273 dated 27-08-09</i>	<i>M/S North East Marketing Company as per Bill No.273 dated 27-08-09</i>	<i>M/S North East Marketing Company</i>	<i>M/S North East Marketing Company as per Bill No.273 dated 27-08-09</i>	
1	Glass slide	60	200	140	250	35000
2	Cover slip	55	200	145	250	36250
3	Slide marker	18	200	182	250	45500
4	Sterile test Tube	700	1000	300	800	240000
5	Methylated Spirit	120	200	80	100	8000
TOTAL						364750
Add 4% N.S.T						14590
Excess amount paid to M/S North East Marketing Company due allowing of higher rate (B)						379340
		<i>M/s Neile Enterprises as per Bill No.273 dated 27-08-09</i>	<i>M/s Nienu Drugs House as per Bill No.536 dated 19-01-10</i>	<i>M/s Nienu Drugs House</i>	<i>Quantity purchased from M/s Nienu Drugs House as per Bill No.536 dated 19-01-10</i>	
1	Glass slide	60	70	10	500	5000
2	Cover slip	55	70	15	500	7500
3	Bed side Locker	4000	8100	4100	400	1640000
4	Cylinder trolley	1450	2350	900	30	27000
TOTAL						1679500
Add 4% N.S.T						67180
Excess amount paid to M/s Nienu Drugs House due allowing of higher rate (C)						1746680
		<i>M/s Kuotsu Enterprises as per Bill No.822 dated 30-03-11</i>	<i>M/S North East Marketing Company as per Bill No.939 dated 28-03-12</i>	<i>M/S North East Marketing Company</i>	<i>M/S North East Marketing Company as per Bill No.939 dated 28-03-12</i>	
1	Mattress, Coir Rubberised	3441	7991	4550	419	1906450
2	Green Blanket	880	1990	1110	3701	4108110
TOTAL						6014560
Add 4% N.S.T						240582
Excess amount paid to M/S North East Marketing Company due allowing of higher rate (D)						6255142
GRAND TOTAL (A to D)						10156049

Appendix 1.6
(Reference to paragraph 1.8; page 59)
**Statement showing the details of fraudulent drawal of pay and allowances in respect of DIS,
Niuland**

(in ₹)

SI No.	Month	Bill No& Date	TV No. & Date	Gross amount drawn	Actual Gross amount to be drawn	Excess Amount
1	March'10	09 of 28/04/10	250 of 30/4/10	1031449	1011449	20000
2	March'10	1 of 28/04/10	242 of 30/4/10	888978	868978	20000
3	March'10	10 of 28/04/10	251 of 30/4/10	472399	452399	20000
4	April'10	13 of 14/5/10	252 of 14/5/10	740789	720535	20254
5	April'10	20 of 14/5/10	245 of 14/5/10	938130	923454	14676
6	April'10	21 of 14/5/10	243 of 14/5/10	1193116	1163116	30000
7	May'10	28 of 31/5/10	102 of 4/6/10	1017186	987186	30000
8	May'10	22 of 31/5/10	101 of 4/6/10	1126252	1096252	30000
9	May'10	25 of 31/5/10	99 of 4/6/10	506766	486512	20254
10	May'10	24 of 31/5/10	98 of 4/6/10	448089	437962	10127
11	May'10	23 of 31/5/10	Nil of 4/6/10	814094	783713	30381
12	June'10	55 of 05/7/10	122 of Nil	891924	861543	30381
13	June'10	56 of 05/7/10	123 of Nil	792413	762032	30381
14	June'10	54 of 05/7/10	121 of Nil	1230052	1199080	30972
15	June'10	53 of 05/7/10	120 of Nil	1249789	1219197	30592
16	July'10	68 of 30/7/10	70 of 03/8/10	892819	862438	30381
17	July'10	71 of 03/8/10	72 of 03/8/10	1270926	1240926	30000
18	July'10	67 of 30/7/10	68 of 03/8/10	861281	830900	30381
19	July'10	70 of 30/7/10	71 of 03/8/10	1338931	1328831	10100
20	Aug'10	97 of 03/9/10	110 of 03/9/10	1275330	1248030	27300
21	Aug'10	98 of 02/9/10	111 of 03/9/10	1299711	1267911	31800
22	Aug'10	100 of 02/9/10	113 of 03/9/10	877176	846795	30381
23	Aug'10	99 of 02/9/10	112 of 03/9/10	890085	859704	30381
24	Sept'10	139 of 12/10/10	340 of 14/10/10	870578	820931	49647
25	Sept'10	140 of 12/10/10	341 of 14/10/10	841269	791622	49647
26	Oct'10	144 of Nil	258 of 08/11/10	1674779	1625336	49443
27	Oct'10	145 of 1/11/10	259 of 08/11/10	838162	823023	15139
28	Oct'10	151 of 1/11/10	265 of 08/11/10	805128	769651	35477
29	Oct'10	150 of 1/11/10	264 of 08/11/10	844378	806770	37608
30	Oct'10	147 of 1/11/10	261 of 08/11/10	553707	537419	16288
31	Nov'10	165 of 2/12/10	150 of 3/12/10	944263	894496	49947
32	Nov'10	166 of 2/12/10	149 of 3/12/10	967393	917446	49767
33	Nov'10	160 of Nil	144 of 3/12/10	1476357	1435808	40549
34	Nov'10	162 of 2/12/10	146 of 3/12/10	914001	883423	30578
35	Nov'10	159 of 2/11/10	143 of 3/12/10	1379629	1339081	40548
36	Dec'10	190 of 3/1/11	6 of 4/1/11	1478737	1437413	41324
37	Dec'10	192 of 3/1/11	5 of 4/1/11	935992	897304	38688
38	Dec'10	194 of 03/1/11	4 of 4/1/11	960753	918173	42580
39	Dec'10	193 of 03/1/11	2 of 4/1/11	956916	914296	42620
40	Dec'10	189 of 03/01/11	1 of 4/1/11	1380667	1339343	41324
41	Jan'11	239 of 2/3/11	17 of 3/2/11	3004521	2923919	80602
42	Jan'11	240 of 2/1/11	18 of 3/2/11	965395	934817	30578
43	Jan'11	244 of 02/01/11	22 of 3/2/11	1003869	961239	42630

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44	Jan'11	245 of 02/01/11	23 of 3/2/11	1253386	1196746	56640
45	Feb'11	254 of 01/03/11	79 of 03/03/11	1022349	979749	42600
46	Feb'11	255 of 01/03/11	80 03/03/11	1244328	1187528	56800
47	Feb'11	252 of 1/3/2011	77 of 03/03/11	925900	894700	31200
48	Feb'11	251 of 02/03/11	76 of 03/03/11	3018661	2922497	96164
49	11-Mar	163 of 8/4/11	289 of 04/7/11	1007967	958020	49947
50	11-Mar	162 of 8/4/11	288 of 4/7/11	1275315	1208719	66596
51	11-Mar	158 of 8/4/11	284 of 7/4/11	3535040	3434290	100750
52	11-Apr	85 of 3/5/11	298 of 2/5/11	1011023	963596	47427
53	11-Apr	86 of 3/5/11	299 of 2/5/11	1262633	1200656	61977
54	11-Apr	82 of 3/5/11	295 of 2/5/11	3838761	3738011	100750
55	11-May	103 of 2/7/11	04 of 31/5/11	1368304	1305068	63236
56	11-May	104 of 2/7/11	05 of 31/05/11	894039	852384	41655
57	11-May	100 of 2/7/11	01 of 31/5/11	3696128	3567479	128649
58	11-Jun	1 of 1/7/11	15 of 1/7/11	3909155	3784140	125015
59	11-Jun	4 of 1/7/11	18 of 1/7/11	1451840	1385620	66220
60	11-Jun	5 of 1/7/11	19 of 1/7/11	924199	874537	49665
Total				76483207	73884193	2599017

APPENDIX 2.3.1

(Reference to Paragraph. 2.3.3; 2.3.10.2, 2.3.10.2(iii), 2.3.10.2(iv), 2.3.10.10, 2.3.11.4, 2.3.11.6, 2.3.11.7 & 2.3.11.8 pages 70, 73, 74, 75, 76, 92, 95, 96, 97 and 98)

Statement showing DDOs/projects/institutions taken up for Joint Physical Verification

Sl. No.	Name of DDO/Farm/Institution/Scheme/Project
(a) Selected Drawing and Disbursing Officers	
1.	Director, Veterinary and Animal Husbandry Department, Kohima
2.	Executive Engineer, Veterinary & Animal Husbandry Division, Kohima
3.	District Veterinary Officer, Dimapur
4.	Bacteriologist, Disease Investigation Unit, Dimapur
5.	District Veterinary Officer, Peren
6.	Regional Swiss Breed Cattle Breeding Farm, Peren
7.	District Veterinary Officer, Mokokchung
8.	Sub-Divisional Veterinary Officer, Mangkolemba
(b) State Farms	
1.	State Cattle Breeding Farm, Lerie, Kohima
2.	State Cattle Breeding Farm, Medziphema, Dimapur
3.	State Cattle Breeding Farm, Aliba, Mokokchung
4.	Regional Brown Swiss Cattle Breeding Farm, Jalukie, Peren
5.	Dairy Upgrading Centre, Peren
6.	Surti Buffalo Farm, Jalukie, Peren
7.	Pig Breeding Farm, Lerie, Kohima
8.	Pig Breeding Farm, Medziphema, Dimapur
9.	Pig Breeding Farm, Jalukie, Peren
10.	Pig Breeding Farm, Merankong, Mokokchung
11.	Poultry Farm, Kohima
12.	Poultry Farm, Dimapur
13.	Chick Rearing Centre, Medziphema
14.	Poultry Upgrading Centre, Peren
15.	State Poultry Farm, Jalukie, Peren
16.	Poultry Farm/Hatchery Unit, Mokokchung
(c) Villages under Mithun Project	
1.	Jotsoma, Kohima
2.	Khonoma, Kohima
3.	Touphema, Kohima
4.	Tuophephezu, Kohima
5.	Gariphema, Kohima
6.	Chedema, Kohima
7.	Zhadima, Kohima
8.	Tsuuma, Dimapur
9.	Tsiepama, Dimapur
10.	Mbaupungchi (including Mbaupungwa, Nkialwa and Azailong), Peren
11.	Punglwa, Peren
12.	Gaili, Peren
(d) Projects under White Revolution	
1.	Model Dairy Project, Kohima
2.	Model Dairy Project, Dimapur
3.	Model Dairy Project, Peren (not located)
4.	Model Dairy Project, Mokokchung (Shilutemsu-Earth Farming Society)

APPENDIX 2.3.1 (Contd.)

Sl No.	Name of DDO/Farm/Institution/Scheme/Project
5.	Jameo SHG, Phesema (Community Dairy Project), Kohima
6.	Jotsoma Baptist Church (Community Dairy Project), Kohima
7.	Chiecha Baptist Church (Community Dairy Project), Kohima
8.	NCRC, Kohima Village (Community Dairy Project), Kohima
9.	NCRC, Chedema (Community Dairy Project), Kohima
10.	Lotha Baptist Church (Community Dairy Project), Diphupar, Dimapur
11.	Hope Dairy Farm (Community Dairy Project), New Socunoma, Dimapur
12.	Visa SHG (Community Dairy Project), Dimapur
13.	Razhaphe Baptist Church (Community Dairy Project), Dimapur
14.	Selie SHG (Community Dairy Project), Medziphema, Dimapur
15.	Baptist Church, Gaili (Community Dairy Project), Peren
16.	Baptist Church, Punglwa (Community Dairy Project), Peren
17.	Ngalwa Baptist Church (Community Dairy Project), Peren
18.	Chubayong SHG, Tuli (Community Dairy Project), Mokokchung
(e) Slaughter House, Dimapur	
1.	Civil works for establishment of Slaughter House, Khopanalla, Dimapur
(f) Composite Pig Breeding Farm, Jalukie, Peren	
1.	Civil works for establishment of Composite Pig Breeding Farm, Jalukie, Peren
(g) Proposed Veterinary College, Jalukie, Peren	
1.	Civil works for establishment of Veterinary College, Jalukie, Peren
(h) Beneficiaries under Entrepreneur Development	
1.	Makenla Changkija, Dimapur
2.	Rampaukugwangle, Railway Bazar, Dimapur
3.	Akangbe Rim, Peren
4.	Alui, Old Peren town, Peren
5.	Jangtmaungam, Mhainamtsi, Peren
6.	Keheidwa, Peren town
7.	Saheigwangbe, New Jalukie, Peren
8.	Opangreba, Chuchuyimpang Village, Mokokchung
9.	Dr. Vizotuolie Belho Tsakou, Kohima
10.	Jacob Singson, Minister Hill, Kohima
11.	Keneinguzo Solo, T. Khel, Kohima Village
12.	Mavil Kraho, Viswema, Kohima
13.	Mezhusenyu Suokhrie, L. Khel, Kohima Village
14.	Shetoba Yimchunger, Keziekie, Kohima
15.	Thephuhulie Belho, T Khel, Kohima Village
16.	Vibol Tsukru, Viswema Village, Kohima
(i) Veterinary Hospitals	
1.	Veterinary Hospital, Dimapur
2.	Veterinary Hospital, Mokokchung
3.	Veterinary Hospital, Kohima
(j) Veterinary Dispensaries	
1.	Veterinary Dispensary, Niuland, Dimapur
2.	Veterinary Dispensary, Peren
3.	Veterinary Dispensary, Jalukie, Peren
4.	Veterinary Dispensary, Changtongya, Mokokchung
5.	Veterinary Dispensary, Jakhama, Kohima
6.	Veterinary Dispensary, Khuzama, Kohima (not found)

APPENDIX 2.3.1 (Concl.)

Sl No.	Name of DDO/Farm/Institution/Scheme/Project
(k) Disease Diagnostic Laboratories	
1.	DDL, Dimapur
2.	DDL, Peren
3.	DDL, Mokokchung
4.	DDL, Mangkolemba
5.	DDL, Kohima
(l) Stockman Centres/Veterinary Outposts/Veterinary Health Centres	
1.	SMC, Medziphema, Dimapur
2.	SMC, Diphupar, Dimapur
3.	Athibung Veterinary Health Centre, Peren
4.	Mhanamtsi Veterinary Health Centre, Peren
5.	SMC, Merangkong, Mokokchung
6.	SMC, Sabangya, Mokokchung
7.	SMC, Longnak, Mokokchung
8.	SMC, Chuchu Town, Mokokchung
9.	SMC, Viswema, Kohima
10.	SMC, Kigwema, Kohima
11.	VOP, Kohima Village, Kohima
12.	VOP, Rusoma, Kohima
13.	VOP, Kedima, Kohima
(m) Quarantine Check Posts	
1.	QCP, New Golaghat Road, Dimapur
2.	QCP, Old Golaghat Road, Dimapur
3.	QCP, Tuli, Mokokchung
4.	QCP, Khuzama, Kohima
5.	QCP, Kedima, Kohima

APPENDIX 2.3.2

(Reference to Paragraph 2.3.7, Page 66)

Statement showing activities proposed in 11th five year plan, total agreed outlay in the annual plans, budget provision made and actual expenditure during 2007-12.

(₹ in crore)

Sl No.	Activities (Minor head wise)	Outlay in 11 th Five Year Plan	Total agreed outlay in Annual Plans	Budget provision made during the period	Actual expenditure incurred
1.	Direction and Administration	3.36	1.99	3.98	3.88
2.	Animal Health	9.20	3.04	14.93	15.03
3.	Cattle and Buffalo Development	2.50	13.24	13.22	13.22
4.	Poultry Development	2.40	0.39	3.44	3.44
5.	Sheep & Wool Development	0.28	0.20	0.93	0.93
6.	Piggery Development	3.50	1.43	15.80	15.69
7.	Other livestock development	0.28	0.11	0.11	0.11
8.	Fodder & feed development	4.13	5.74	7.62	7.42
9.	Administrative investigation and statistics	1.00	0.38	2.48	2.48
10.	Other expenditure	28.04	30.31	24.78	24.78
11.	Dairy development	1.30	0.07	6.57	6.57
12.	Agri-research & education	3.84	13.58	13.43	13.63
13.	Animal husbandry (Capital)	4.17	7.87	24.16	40.43
14.	Activities not included in Five year Plan	--	36.55	9.38	2.38
	Total:	64.00	114.90	140.83	149.99

(Source: Departmental records and Detailed Appropriation Accounts)

APPENDIX 2.3.3

(Reference to Paragraph 2.3.10.2 and 2.3.11.1, Pages 74, 75, 76 and 93)

Statement showing cattle delivered to beneficiaries of Community Dairy Projects and Model Dairy Projects by suppliers and production of the projects

Sl No.	Name of Project	Details of cattle received by beneficiaries and production
A. Community Dairy Projects		
1.	Jameo SHG, Phe sema, Kohima	10 cows (3 milch cows without calves and 7 non-pregnant heifers). It was stated that 7 cows died within one year. Three heifers of inferior quality were seen. <i>Milk production: 12 litres/day (average) poured to collection van.</i>
2.	Jotsoma Baptist Church, Kohima	Details of actual cows received could not be stated. 5 pregnant heifers and one milch cows were seen. <i>Milk production: 4 litres/day (average) poured daily to collection van.</i>
3.	Chiecha Baptist Church, Kohima	10 non-pregnant heifers were received. It was stated two died shortly after delivery. 5 cows, 1 heifer and 5 calves were seen. <i>Milk production: 45 litres/day (average) sold locally.</i>
4.	NCRC, Kohima Village, Kohima	9 heifers (some pregnant) and 1 milch cow with calf was received. More than 10 cows were seen. <i>Milk production: 25 litres/day (average) sold locally.</i>
5.	NCRC, Chedema, Kohima	8 non-pregnant heifers and 2 calves were received. 1 milch cow, one pregnant heifer and 2 calves were seen. <i>Milk production: 5 litres/day (average) poured to collection van.</i>
6.	Lotha Baptist Church, Diphupar, Dimapur	10 cows (6 milch cows with 2 cows, 1 pregnant heifer, 2 dry cows and 1 barren cow) were received. The project was stated to be abandoned as it was not viable due to the poor quality of cows supplied. <i>Milk production: Nil.</i>
7.	Hope Dairy Farm, New Socunoma, Dimapur	10 cows (milch cow with calves) were stated to be lifted from Dimapur by the beneficiaries themselves. However, it was stated by the beneficiaries that the project was winded up in early part of 2011 due to non-availability of fodder. <i>Milk production: Nil.</i>
8.	Visa SHG, Dimapur	The project could not be traced by the department and hence could not be verified. <i>Milk production: Nil.</i>
9.	Razhaphe Baptist Church, Dimapur	10 cows (4 milch cows with 3 calves, 1 pregnant heifer, 3 non-pregnant heifers and two very old inferior quality cows) were received. However, one died within one month and the rest died within one year of delivery. Therefore, the project is no longer in existence. <i>Milk production: Nil.</i>
10.	Selie SHG, Medziphema, Dimapur	10 cows (4 pregnant heifers and 6 dry cows) were stated to have been lifted from Dimapur by the beneficiaries themselves. One was stated to have been slaughtered due to injury, another died and the other 8 died of FMD within one year of delivery. Therefore, the project is no longer in existence. <i>Milk production: Nil.</i>
11.	Baptist Church, Gaili, Peren	The departmental representative was not aware of the location of the project. The Church Pastor stated that the beneficiaries had received cash for purchase of 9 cows-amount not known. He also stated the location was shifted to an area which was inaccessible. Therefore, the project could not be physically verified. <i>Milk production: Nil</i>

APPENDIX 2.3.3 (Concl.d.)

Sl No.	Name of Project	Details of cattle received by beneficiaries and production
12.	Baptist Church, Punglwa, Peren	10 cows (6 pregnant and 4 non-pregnant heifers) stated to have been lifted from Dimapur by the beneficiaries themselves. Four cows died and the rest were stated to have been disposed off as they were weak and of inferior quality. The project is no longer in existence but 3 cows (local breed) were seen. <i>Milk production: Nil.</i>
13.	Ngalwa Baptist Church, Peren	8 cows (2 milch cows with calves, 2 pregnant heifers and 4 old non-pregnant heifers) were stated to have been lifted from Assam by the beneficiaries as arranged by the supplier. 12 cows were seen--only 2 cows supplied by the department and the rest (local breed) stated to have been bought by the beneficiaries themselves. <i>Milk production: Nil.</i>
14.	Chubayong SHG, Tuli, Mokokchung	It was stated that the beneficiaries procured 10 cows with cash of ₹2 lakh given by the department. However, only 4 milch cows and 4 calves were seen. <i>Milk production: 30 litres/day (average) sold locally.</i>
B. Model Dairy Projects		
1.	Model Dairy Project, Ciesema Village, Kohima (Kelhousithe Mere)	40 cows (2 pregnant heifers, 18 non-pregnant heifers and 20 milch cows without calves) were stated to have been received. However, only 10 cows and 4 bull calves were seen. It was stated that 26 cows were sold due to low yield and ill health and is to be replaced. <i>Milk production: 10-15 litres/day (average) sold locally</i>
2.	Model Dairy Project, Urra Village, Dimapur (Aru Khate)	It was stated by the beneficiary that he had received ₹13 lakh from the department with which cows were procured from Meghalaya. 30 milch cows and 20 bulls/calves were seen. <i>Milk production: 250 litres/day (average) poured to collection van.</i>
3.	Model Dairy Project, Peren (Selie, Keriekangmaa Society)	The project could not be physically verified as the departmental officer accompanying the Audit Party could not trace the same. On enquiry at NSDF, Kohima, it was stated that the project is not functional. <i>Milk production: Nil</i>
4.	Model Dairy Project, Mokokchung (Shilutemsu, Earth Farming Society)	The number of cows received could not be stated by the Manager/Member of the farm and the actual beneficiary was not present. 24 cows (9 milch cows, 7 pregnant heifers, 1 bull and 7 calves) were seen. <i>Milk production: 65 litres/day (average), 30 litres poured to collection van and 35 litres sold locally.</i>

APPENDIX 2.3.4

(Reference to Paragraph 2.3.10.8 (e), Page 90)

Statement of works (under NABARD) stated to have carried out by the EE, V&AH Division which were actually not carried out as confirmed by the Joint Verification Team during spot verification.

Sl. No	Name of Farm	Year	Name of works stated to have carried out by the EE	Total expenditure incurred	Construction works not carried out as seen by the Joint Verification Team	Fictitious payment made by the EE.	Name of contractor
1	Pig Breeding Farm, Merangkong	2007-08	1.Renovation of farrowing house-1 2. Renovation of Feed Godown	620000.00 73200.00	1.Renovation of farrowing house-1 2. Renovation of Feed Godown	693200.00	M/s Hi-tech Constructions
2	Pig Breeding Farm, Merangkong	2009-10	1.Construction of Pig Shed No.3 2.Construction of Pig Shed No.6 3.Construction of Pig Shed No.8 4.R/renovation of FM quarter 5.Renovation of FM Office	1826000.00 1826000.00 1826000.00 235000.00 234000.00	1.Construction of Pig Shed No.3 2.Construction of Pig Shed No.6 3.Construction of Pig Shed No.8 4.R/renovation of FM quarter 5.Renovation of FM Office	5947000.00	1. Hi-tech Construction 2. P.Meren Jamir 3. T. Mar Pongener 4. Global Enterprises 5, K.M Keyhuo & M/s Associate Constructions
3	Pig Breeding Farm, Lerie	2008-09	1.Construction of Farrowing House 2. Construction of Attendant Barrack	6843000.00 1114000.00	1.Construction of Farrowing House 2. Construction of Attendant Barrack	7957000.00	1. M/s Hi-tech Construction 2. M/s H.P. Enterprises
4	Cattle Breeding Farm, Lerie	2010-11	1.Construction of Paddock 2.Development for fodder	396000.00 635000.00	1.Construction of Paddock 2.Development for fodder	1031000.00	M/s H.P Enterprises
5	Pig Breeding Farm, Jalukie	2007-08	1.Construction of VFA quarter 2.Construction of Weaner House 3.Construction of Feed Godown 4.Copnstruction of Type-III quarter 5.Construction of Attendant Barrack 6.Construction of FM quarter 7.Renovation of Pig Shed No.1	993000.00 320000.00 2400000.00 1085700.00 1138000.00 1150000.00 890300.00	1.Construction of VFA quarter 2.Construction of Weaner House 3.Construction of Feed Godown 4.Copnstruction of Type-III quarter 5.Construction of Attendant Barrack 6.Construction of FM quarter 7.Renovation of Pig Shed No.1	7977000.00	M/s Hi-tech Constructions
6	Pig Breeding Farm, Jalukie	2009-10	1.Construction of Pig Breeding Shed No.1 2. Construction of Pig Breeding Shed No.2	3500000.00 1600000.00	12.5% Internal Water Supply and sanitation	415236.00	1. N.R. Zeliang 2. M/s Hi-tech Constructions 3. K. Mark Gurung
7	Cattle Breeding Farm, Jalukie	2010-11	1.Construction of Milch Cow Shed 2.Construction of Heifer Shed 3.Construction of Manager Quarter 4.Construction of Bull Shed 5.Construction of water reservoir	4289000.00 2420000.00 1658000.00 333000.00 300000.00	1.Construction of Milch Cow Shed 2.Construction of Heifer Shed 3.Construction of Manager Quarter 4.Construction of Bull Shed 5.Construction of water reservoir	9000000.00	1. M. Ikeshe Sukhalu 2. M/s North East Enterprise 3. Dennis Zeliang 4. M/s Associate Construction 5. Seheizhu Angami 6. M. Solo Engineering

APPENDIX 2.3.4 (Concl.)

Sl. No	Name of Farm	Year	Name of works stated to have carried out by the EE	Total expenditure incurred	Construction works not carried out as seen by the Joint Verification Team	Fictitious payment made by the EE.	Name of contractor
8	Cattle Breeding Farm, Medziphema	2010-11	1.Construction of Bull Shed	268800.00	1.Construction of Bull Shed	268800.00	Zehezhu Angami
9	Pig Breeding Farm, Medziphema	2009-10	1.Minor repair of Pig Shed No.1 2.Minor repair of Pig Shed No.2	1299000.00 519000.00	1.Addl.10% for side levelling 2.Addl.7.5% internal electrification 3.Addl.12.5% for internal water supply and sanitation installation 4.Addl.13% departmental charges	181824.83 136368.59 227281.05 322648.16	N.R. Zeliang
10	Pig Breeding Farm, Medziphema	2008-09	Internal re-wiring to piggery sheds	1000000.00	Pig Breeding Farm, Medziphema	1000000.00	M/s Hi-tech Constructions
11	Pig Breeding Farm, Medziphema	2008-09	Construction of feed godown	1981000.00	Construction of feed godown	1981000.00	M/s Hi-tech Constructions

APPENDIX 2.3.5

Results of joint physical verification of beneficiaries under Entrepreneur Development

(Reference to Paragraph 2.3.10.10 (ii), Page 93)

SI No.	Name of the beneficiary and location	Present status
1.	Makenla Chankija, Dimapur	The beneficiary could not be located. It was stated that the project was shifted to Tsurang Valley in Mokokchung.
2.	Rampaukugwangle, Railway Bazar, Dimapur	The project is no longer in existence. It was stated that some chicks died and the rest were sold off to buy piglets in 2009.
3.	Akangbe Rim, Ngwalwa, Peren	Around 80 chicks (2 to 3 month old) were seen.
4.	Jangtmaungam, Mhainamtsi, Peren	The project is no longer in existence.
5.	Keheidwa, Peren Town	A commercial poultry farm in Peren town was shown with around 1300 chicks and 20 chickens.
6.	Saheigwangbe, New Jalukie, Peren	The project is no longer in existence.
7.	Opangreba, Chuchuyimpang Village, Mokokchung	Around 40 chicks (broiler) were seen.
8.	Dr.Vizotuolie Belho, Kohima	The project is no longer in existence. It was stated that the beneficiary had shifted to piggery.
9.	Jacob Singson, Ministers Hill, Kohima	The project is no longer in existence. It was stated that the beneficiary had left Kohima.
10.	Mezhusenyu Suokhrie, Kohima Village	The project is no longer in existence. It was stated that the beneficiary had shifted to piggery.
11.	Shetoba Yimchunger, Keziekie, Kohima	The project is no longer in existence. It was stated that the beneficiary had shifted to Shamator, Tuensang.
12.	Thephuhulie Belho, Kohima Village	The project is no longer in existence. It was stated that the beneficiary had shifted to piggery.
13.	Keneinguzo Solo, Kohima Village	Around 30 chicks were seen.
14.	Mavil Kraho, Viswema Village, Kohima	A commercial farm with around 5000 chicks was shown. It was stated by the beneficiary that the farm has been running for the past 10 years.
15.	Vibol Tsukru, Viswema Village, Kohima	The project was stated to have been abandoned and around 10 chicks were seen.
16.	Alui, Old Peren Town, Peren	The beneficiary could not be located by the departmental officers and its existence is doubtful.

APPENDIX 2.3.6

(Reference to Paragraph 2.3.11, Pages 94, 95, 96, 97 and 98)

Results of joint physical verification of State Farms, Disease Diagnostic Laboratories, Hospitals, Dispensaries and Stockman Centres/Veterinary Outposts/Veterinary Health Centres.

(a) State Cattle Breeding Farms					
Sl No.	Name of Farm (Date of verification)	No. of cattle	Production (litres)	Revenue generated	Staff deployed
1.	SCBF, Lerie (02.08.12)	70	163	NA	NA
2.	SCBF, Medziphema (21.08.12)	NA	NA	NA	NA
3.	SCBF, Aliba (13.09.12)	39	45	3.20 lakh during 2011-12	26 (1 Manager, 4 grade III and 21 grade IV)
4.	RSCBF, Jalukie (07.09.12)	28	36	NA	NA
5.	Dairy Upgradation Centre, Peren (03.09.12)	7	NA	₹1.24 lakh during April 2007 to August 2012	4 (1 VAS, 1 VFA, 1 contingency paid)
6.	Surti Buffalo Farm, Jalukie (07.09.12)	30	7	NA	9 (1 attendant and 8 contingency paid)
(b) State Poultry Farms/Hatchery Units					
Sl No.	Name of farm (date of verification)	Number of chicks	Revenue generated	Staff deployed	
1.	State Poultry Farm, Kohima (03.08.12)	4000	NA	15 (including 3 doctors)	
2.	State Poultry Farm, Dimapur (17.08.12)	NA	Average of ₹7.20 lakh per year which is used for running the farm	17 (including 2 doctors)	
3.	Chick Rearing Centre, Medziphema (21.08.12)	NA	Average of ₹1.50 lakh per year which is used for running the farm	14 (including 1 doctor)	
4.	Poultry Upgrading Centre, Peren (03.09.12)	91	₹1.36 lakh during November 2010 to August 2012. ₹50,000 deposited into Government Account and the rest used for running the farm.	3	
5.	State Hatchery Unit, Mokokchung	3700	₹10.76 lakh during 2011-12. ₹67,000 deposited into Government Account and the rest used for running the farm.	21 (including 1 doctor)	
(c) Veterinary Hospitals					
Sl No.	Name of Hospital (date of verification)	No. of cases attended	Staff deployed	Remarks	
1.	Veterinary Hospital, Dimapur (17.08.12)	Average of 300 cases monthly during 2011-12	26 (including 5 doctors)	X-Ray machine installed during 2006-07 still not functional. No funds given by Department for running the hospital and is managed from registration fees collected.	
2.	Veterinary Hospital, Mokokchung (11.09.12)	Average of 350 cases monthly during 2010-11	28 (including 1 doctor)	It was stated that treatment is also carried out in various villages from time to time.	
3.	Veterinary Hospital, Kohima (21.09.12)	10800 cases during 2011-12	31 (including 6 doctors)	No funds given by the Department for running the hospital and is managed from registration fees collected.	

APPENDIX 2.3.6 (Contd.)

(d) Veterinary Dispensaries				
Sl No.	Name of Dispensary (date of verification)	No. of cases attended	Staff deployed	Remarks
1.	Veterinary Dispensary, Niuland, Dimapur (27.08.12)	NA	5 (including 1 doctor)	No equipments/medicines seen in the dispensary and rooms are vacant. Treatment registers/stock registers of medicines or vaccines could not be furnished. Though the building is new, it appears to be defunct.
2.	Veterinary Dispensary, Peren (03.09.12)	Average of 150 cases attended per year	7 (including 1 doctor)	Very few equipment/medicines seen and all the rooms were vacant and appear to be defunct.
3.	Veterinary Dispensary, Jalukie (05.09.12)	Average of 9 to 10 cases every month.	5 (including 1 doctor)	The doctor in-charge was not present. Other staff present stated that small quantities of medicines/vaccines are given by the Department every year but no records could be furnished. Very poorly equipped and appears to be defunct.
4.	Veterinary Dispensary, Changtongya (12.09.12)	Average of 1500 cases attended every year	3 (including one doctor)	The building is in very poor condition with no doors/windows. It was stated that it was reported to the Directorate five years back with no result. The doctor in-charge stated that she works from her residence.
5.	Veterinary Dispensary, Jakhama (20.09.12)	Average of 15 cases every month.	5 (including 1 doctor)	No equipment/medicines were seen. Medicines/vaccines to be received from the Directorate stated to be fully utilized. Appears to be non-functional.
(e) Disease Diagnostic Laboratories				
Sl No.	Name of DDL (date of verification)	Staff deployed	Remarks	
1.	DDL, Dimapur (17.08.12)	1 lab assistant (absent)	New building inaugurated in December 2007. A few equipments were also seen. Though a lab assistant is posted in the DDL, he was absent. Stated that the lab is not functioning and the Hospital is using the facilities from time to time.	
2.	DDL, Peren (03.09.12)	Nil	Located in the same building as the dispensary. Few equipment seen and stated to be non-functional.	
3.	DDL, Mokochung (11.09.12)	2 (including 1 doctor)	A few equipments/medicines/chemicals were seen. Stated that only minor tests are done in the lab. Serum and blood samples stated to be collected and sent to Kohima for tests. The building is new and well maintained but appears to be non-functional.	
4.	DDL, Mangkolemba (13.09.12)	Nil	New building inaugurated in July 2011. It was seen that the building is also used as the office of Dy. Director, Mangkolemba who is also in-charge of the DDL. A few lab equipments were seen. It was stated that tests are done in Mokochung due to non-availability of technical staff. Appears to be non-functional.	
5.	DDL, Kohima (21.09.12)	3 (including 1 doctor)	Functioning from the 2 nd floor of Veterinary Hospital Building. Stated that tests of serum and blood samples received from various DVOs/units are conducted. Also screening of herd for brucellosis and FMD are conducted from time to time. However, it was seen from records that only 102 samples were tested during August 2007 to August 2012.	
(f) Quarantine Check Posts				
Sl No.	Name of QCP (date of verification)	Staff deployed	Remarks	
1.	QCP, New Golaghat Road, Dimapur (27.08.12)	3 (including doctor in-charge)	The QCP is functioning from a rented thatched room on the roadside at ₹ 1,200 per month. Average revenue collection (Entry/Token fees) was ₹ 50,000 per month. No facilities for conducting tests etc. were seen.	
2.	QCP, Old Golaghat Road, Dimapur (27.08.12)	3 (including in-charge)	The QCP is functioning from a rented thatched room on the road side at ₹ 700 per month. Average revenue collection (Entry/Token fees) was ₹ 20,000 per month.	
3.	QCP, Tuli, Mokochung (12.09.12)	5 (including 1 doctor)	The QCP is functioning from a thatched room on the roadside. Revenue collection for the period from 2007-08 to 2011-12 was ₹ 9.30 lakh. Test check of two receipt books revealed that they had not been entered in the Livestock/Poultry movement register.	
4.	QCP, Khuzama, Kohima (20.09.12)	NA	The QCP is functioning from a very old building above the National Highway. No information on its function, staff deployed revenue collection etc. could be collected as the doctor in-charge and staff were absent despite intimation.	
5.	QCP, Kedima, Kohima (20.09.12)	No staff posted.	The building constructed for the QCP was found to be new. However, it was abandoned and covered on all sides with vegetation. It was stated by the departmental officers that no staff are posted and it is non-functional.	

APPENDIX 2.3.6 (Concl.)

(g) Stockman Centres/Veterinary Outposts/Veterinary Health Centres			
Sl No.	Name of centre (date of verification)	Staff deployed	Remarks
1.	SMC, Medziphema, Dimapur (21.08.12)	4	It was seen that the office and staff quarter were attached in a very old, dilapidated building. It was stated by the VFA present that they attend emergencies in the village from time to time and take part in vaccination drives. However, no records could be furnished to prove the claim. It was further stated that they do not receive medicines/vaccines from the Department. The Centre appears to be non-functional and no Bulls were kept.
2.	SMC, Diphupar, Dimapur (21.08.12)	5	It was seen that the office and staff quarter were attached in a very old, dilapidated building. The Inspector in-charge was not present. It was stated by the VFA that functions include treatment in the area and conducting artificial insemination. Some medicines/vaccines were stated to be received. However, no records could be furnished. The Centre appears to be non-functional.
3.	VHC, Athibung, Peren (05.09.12)	3	The Centre is located in a very old, dilapidated building. It was seen that out of 4 rooms, 2 were being used by private individuals to store CGI sheets and grain. It was stated by the VFA that no medicines/vaccines are issued to the Centre by the Department. The Centre appears to be abandoned and defunct.
4.	VHC, Mhainamtsi, Peren (05.09.12)	2	The Centre is located in a rundown building in very poor condition and was being used as a cow shed by private individuals. The VFA present stated that he makes house to house treatment on need basis. However, no records to prove the claim could be furnished. He further stated that a small quantity of medicines is issued by the Department once in 3 to 4 years and vaccines are taken from DVO, Peren on need basis. The Centre appears to be defunct.
5.	VOP, Merangkong, Mokokchung (12.09.12)	3	The Centre is abandoned as it was in very poor condition. It was stated by the VFA that they were doing treatment on requirement basis in the village. No records were maintained for receipt or utilization of medicines/vaccines. The Centre appears to be non-functional
6.	SMC, Sabangya, Mokokchung (13.04.12)	3	The Centre is located in two very old buildings in also being used as staff quarters. It was stated that medicines/vaccines are collected from the hospital in Mokokchung on need basis and treatment done included in the treatment register of the hospital. The Centre appears to be defunct.
7.	SMC, Longnak, Mokokchung (13.09.12)	3	The Centre is located in a very old building in poor condition. The VFA stated that medicines/vaccines are collected from Dy. Director, Mangkolemba on need basis. The Centre appears to be defunct.
8.	SMC, Chuchu Town, Mokokchung (12.09.12)	2	No separate building was seen and it was stated by the VFA that the Centre is functioning from her quarters. She also stated that she goes for treatment as and when required but no records could be furnished. The Centre appears to be defunct.
9.	SMC, Viswema, Kohima (20.09.12)	3	The Centre is located in a very old, decrepit building. It was stated by the VFA that no medicines are received and a small quantity of vaccines are received from DVO, Kohima but no records could be furnished. The Centre appears to be non-functional.
10.	VOP, Kigwema, Kohima (20.09.12)	NA	A completely dilapidated structure was shown to be the SMC. No staff was also present. The Centre is defunct.
11.	VHC, Kohima Village (21.09.12)	2	The Centre is located in a very old building. The lone VFA was attending to an average of 200 cases every month as seen from the Treatment Register furnished. Total vaccines administered during January 2011 to September 2012 was seen to be 2309 as per register maintained. It was stated that medicines/vaccines are collected from DVO, Kohima on need basis. The Centre appears to be functioning well.
12.	VOP, Rusoma, Kohima (21.09.12)	3	The Centre is located in a three room building used as staff quarters. The VFA stated that they work from the Dispensary at Chiphobozou and medicines/vaccines are collected on need basis from DVO, Kohima. The Centre appears to be defunct.
13.	VOP, Kedima, Kohima (20.09.12)	3	The Centre is located in a good building. However, all the rooms were seen to be vacant. It was seen from the Treatment Register that 218 cases were attended in 2010-11 and 65 cases in 2011-12 upto September. It was also seen from the vaccination register that a small quantity of vaccines have been received. The Centre appears to be non-functional.

APPENDIX 2.3.7

(Reference to Paragraph 2.3.15.1; Page 100)

Statement showing details of Fully Vouched Contingent Bills drawn in March 2012

Sl No.	Bill No. & date	Net Amount	Scheme/Programme	Details of vouchers enclosed	Amount	Remarks
1.	417 dt 20.03.12	2500000	For purchase of 3(three) nos. of vehicles (Bolero).	Apex Motor Enterprise, Dimapur - Proforma Invoice- Cost of Bolero 2(two) nos.	1439104	Expenditure sanction and drawal authority was obtained for purchase of three Boleros. However, the bill was drawn enclosing proforma invoice for 2 Boleros and 1 Scorpio. The delivery challans, mode nos., engine nos., registration nos. of the vehicles procured, if any, could not be furnished despite requisition (13.07.12).
				Apex Motor Enterprise, Dimapur - Proforma Invoice- Cost of Scorpio 1 (one) no. & Accessories.	1060896	
2.	436 dt 27.03.12	1500000	For procurement of Dairy Cattle (Bovine) for seven State run Farms	M/S. Eco-Farms and Hatcheries Enterprise, Assam- Dairy cattle & Transportation charges	1485500	Expenditure sanction and drawal authority were obtained for purchase of cattle for the 7 State Run Farms. As per bill enclosed without date, 23 nos of high yielding dairy cows, 5 cow yaks and 1 bull yak were certified to be received in full and good condition. However, no details on where these cows were delivered could be furnished. No cows were also seen delivered in the 6 Farms physically verified during August-September 2012.
				Contingency expdr like feeds and other equipment during transportation and station halt.	14500	
3.	444 dt 27.03.12	2395391	Procurement of Vety. Medicnes and Appliances	Kuotsu Enterprises, Kohima- Medicines & equipments	1432000	It is certified in the bills enclosed that the materials have been received. However, these materials were not taken into stock till July 2012.
				Kuotsu Enterprises, Kohima- Appliances & equipments	963400	
4.	448 dt 27.03.12	9775000	Implementation of Rural Backyard Poultry Development	Guru Balaji Hatchery, West Bengal- supply of chicks	6142500	The amount was not utilised till August 2012. It was also seen that beneficiaries were also not yet selected/finalised for implementation of the programme during the 2011-12.
				NLDB- Construction of shed, cages, drinker etc.	3412500	
				NLDB- Cost of construction materials for two mother units	20000	
				NLDB- Renovation of poultry shed No.3 at Kohima	100000	
5.	458 dt 31.03.12	22993000	ASCAD	Kuotsu Enterprises, Kohima- Vaccine	4658346	Payments not made till October 2012. Though it was stated that materials have been received partially, no entries were made in the stock register. Recorded on all the bills dated 05.03.2012 that materials have been received in full and entered in stock register. But no stock register furnished. Therefore no issues made.
				Kuotsu Enterprises, Kohima- Vaccine	4225000	
				Kuotsu Enterprises, Kohima- Vaccine	500000	
				Kuotsu Enterprises, Kohima- Vaccine	1000000	
				Kuotsu Enterprises, Kohima- Vaccine	420000	
				Kuotsu Enterprises, Kohima- Vaccine	960000	
				Vaccination of Animals	5441992	
				Maintenance for diagnostic lab.	1400000	
				Training Programme	1020000	
				Surveillance, Monitoring & Forecasting	907662	
				Information & Communication Campaign & Community Participation	1860000	
Control of Emergent & Exotic Disease	600000					

APPENDIX 2.3.7 (contd.)

6.	463 dt 30.03.12	19702071	Implementation of Mithun Development Project	Mithun Rearing Committee, Punglwa	534205	Out of ₹ 4 crore drawn vide the Bill, ₹ 2 crore was transfer credited to CD and has not been drawn till July 2012. Physical verification of Punglwa Mithun Project (30.08.12) revealed that they had received only ₹ 2 lakh in cash. Though the amount was in CD, it was stated by the Committee Members of of Touphphezu, Chedema, Gariphema, Tsuuma, Tsiemapama and Gaili that amounts ranging from ₹ 2 lakh to ₹ 2.50 lakh was received by them. Certificates were recorded on all the bills that the payments were actually made to the concerned including for the bills in CD. Thus the bills enclosed with the FVC bills are suspected to be made for the sole purpose of drawing funds from Government Account.
				Mithun Rearing Committee, Puiwla	534205	
				Mithun Rearing Committee, Mpai	534205	
				Mithun Rearing Committee, Sakshi	534205	
				Mithun Rearing Committee, Alayong	534205	
				Mithun Rearing Committee, Akuk	534205	
				Igha Flex Printing, Dimapur	1067025	
				Computech Infosys, Dimapur	190500	
				Shiv Pharma, Dimapur	571500	
				M/s Tirupati Motors, Dimapur	260250	
				Voto Lodging and Catering Agent, Kohima	250000	
				K.P.Printing Press, Dimapur	260250	
				Computech Infosy, Dimapur	80582	
				M/S HK Decora, Dimapur	49360	
				KK Angami Stationeries, Kohima	7374	
				Pre-operational expenses	800000	
				Managerial grant	250000	
				Supervisory incentives	6150000	
				Grants-in-aid for Mithun boys shelter construction	1025000	
				Grant-in-aid towards construction of enclosure with vacc/ramp	1230000	
Grant-in-aid towards drinking water facilities	615000					
Grant-in-aid towards Grilled foot trap	2050000					
Grant-in-aid towards Establishment of salt feeding yard	820000					
Mithun festival Grant	820000					
7.	464 dt 31.03.12	47574283	Infrastructure Development for cattle breeding (NABARD)	Keduo Enterprises, Kohima- Equipment & machine	6684600	It was seen that the signatures on all the bills of the three firms were the same. Though all the materials were certified to have been received, stock register could not be furnished. Further the amount was not spent till July 2012.
				Keduo Enterprises, Kohima- Charges for operating machines.	200000	
				Asiatic Tehmology, Kohima- Materials	257175	
				Keduo Enterprises, Kohima- Pipe line fitting charges	876200	
				Keduo Enterprises, Kohima- Materials	956450	
				Kuotsu Enterprises, Kohima- Vaccines	401000	
				Kuotsu Enterprises, Kohima- Vaccines	977598	
				Akho Angami- Constn of Farm Manager Qtr. & Attendant Barrack at CBF Lerie	2880000	
				Priemer Enterprises-Constn of Attendant Barrack at CBF Lerie	2112000	
				Keduo Enterprises- Constn of Attendant Barrack at CBF Lerie	473280	
					It was seen during physical verification that work had not been started as yet which was stated to be due to land dispute. It was stated by the engineer (October 2012) that the dispute had been settled and work is in progress. However, it was seen that the contractors were different (Z.K. Angami for Farm Manager quarters and M/s Kedou Enterprises for Attendant barrack)	

APPENDIX 2.3.7 (concl.)

-do-	--do--	--do--	--do--	Medokolie Zashumo- Constn of Dispy & Milking Parlor at CBF, Lerie	476160	The work has not commenced.
				Medokolie Zashumo- Constn of water reservoir at CBF, Lerie	921600	
				Medokolie Zashumo- Constn of Bio Gas Plant at CBF, Lerie	142080	
				M/S K.Meden Ao & Son- Constn of Milking Shed (Tail to Tail) at CBF Aliba	4086720	It was seen during physical verification (13.09.12) that the work is in progress.
				I.Panger Ao- Constn of Manager Qtr. (type-IV) at CBF Aliba	1484160	It was seen during physical verification (13.09.12) that the work is in progress.
				Keduo Enterprises, Constn of Calving Pen at CBF Aliba	776160	It was seen that the work was completed.
				M/S K.Meden Ao & Son- Constn of Attendants Barrack at CBF Aliba	1999680	During physical verification (13.09.12), it was seen that the work has not commenced.
				M/S K.Meden Ao & Son- Constn of reservior Tank at CBF Aliba	216288	Not seen during physical verification.
				M/S K.Meden Ao & Son- Constn of Dung pit at CBF Aliba	36288	Not seen during physical verification.
				M/S K.Meden Ao & Son- Constn of Sillo pit (2 nos) at CBF Aliba	40704	Not seen during physical verification.
				C.N.Yanchu- Constn of Milking Shed at CBF Tuensang	4780800	--
				L.T.Sangtam- Constn of Manaager Qtr (type-IV) at CBF Tuensang	1841280	--
				M/S Bendang Kejong- Constn of Calving Pen at CBF Tuensang	902400	--
				M/S Bendang Kejong- Constn of Godown at CBF Tuensang	819840	--
				M/S Z.Peter Chingmak- Constn of Water Reservior Tank at CBF Tuensang	264960	--
				M/S Z.Peter Chingmak- Constn of Silo pit at CBF Tuensang	30720	--
				T.Selie- Constn of Approach Road at CBF Medziphema	1933440	It was seen during physical verification (21.08.12) that work is in progress.
				Mrs.Yachubi-u Kuotsu- Constn of Type-I Qtr at CBF Medziphema	642240	During physical verification(21.08.12) it was seen that the works were not yet started..
				Kengim- Constn of Manager Qtr Type-V at CBF Medziphema	1721280	
				M/S.Eastern Enterprises- Constn of Milch Cow Shed at CBF Jalukie	4117440	During physical verification (07.09.12), no new construction or activity was seen.
Aribo- Constn of Heifer Shed at CBF Jalukie	2323200					
C.P.Zeliang- Constn of Manager Qtr at CBF Jalukie	1591680					
Benjamen- Constn of Bull Shed at CBF Jalukie	319680					
Paudam- Constn of Water Reservoir at CBF Jalukie	288000					
Total:	106439745					

APPENDIX 2.3.8

(Reference to Paragraph 2.3.15.1; Page 100)

Analysis of Completion certificates issued, work orders attached with FVC, date of issue of NIT and date of actual completion as per MBs.

Sl No.	Bill No./Amount/Date	Particulars	Date of completion certificate	Work order attached with FVC/date	RA bill attached with FVC	Date of issue of NIT	Date of actual completion as per MB	Remarks
1.	362/ ₹.1,60,88,000/ 19.12.09/	Construction of approach road and security fencing at Veterinary College, Jalukie 1. Approach road (214 m/20 Nos): ₹.1 crore 2. Drainage (13 Nos): ₹15 lakh 3. RCC slab culvert (7 Nos): ₹35 lakh 4. Security fencing (249 m/3 Nos): ₹10.88 lakh	18.12.09	Issued to Hi-Tech/ 30.10.2009	1 st RA Bill of Hi-tech Constructions/ Commencement: 3.11.09/ Completion: 16.12.09	20.10.09 NIT not seen issued for Security fencing	03.03.10	
2.	434/ ₹2,59,12,000/ 03.03.10	Security fencing (2670.11 to 4301 m) : ₹259.12 lakh	Certified on RA bill that work has been completed as per specification	Single work order for the whole work issued to Hi-tech/ 2010, no date	2 nd RA Bill of Hi-tech constructions/ Commencement: 09.06.09/ Completion: 18.02.10	20.10.09	03.03.10	Work split into 54 groups and work orders issued separately to Hi-tech Constructions
3.	523/ ₹4,42,48,000/ 31.03.11 (₹1,76,99,000 in CD)	Construction of security fencing (0 to 6993 m): ₹2.24 crore.	Certified on F&F Bill that work has been completed as per specification	Hi-tech dated 24.11.2010 for work valued 2.24 crore (6993 m)	F&F Bill of Hi-tech constructions/no details of work done. Completion date and commencement date not mentioned	17.03.11	28.10.11	Work order issued to M/s Hi-tech on 04.04.11 for work valued ₹1.88 crore
4.	522/ ₹442.56 lakh/ 31.03.2011	(i) Construction of Security fencing at Pig Breeding Farm, Jalukie (ii) Construction of Rest House at Slaughter House, Khopanala (iii) Construction of Slaughter House at Khopanallah	(i) without date (ii) without date (iii) without date	(i) M/s Hi-tech Constructions dt 24.11.2010 (ii) M/s Solo Engineering dt 28.11.2010 (iii) M/s Chabou & Co. dt 25.11.2010	(i) M/s Hi-tech Constructions/ ₹2.21 crore/without date (ii) M/s Solo Engineering/ ₹1.50 crore/F&F bill/without date (iii) M/s Chabou & Co./ ₹71.28 lakh/1 st RA Bill/Without date	30.06.2011	(i) not seen (ii) 17.08.11 (iii) No records of this work,	(i) Work order issued to M/s Hi-tech constructions on 04.04.11 with value of work being 2.98 crore (ii) Work Order issued to M/s Solo Engineering on 17.08.11 with value of work being 89.06 lakh (iii) No work order or other records in r/o this work.

Appendix 2.4.1
(Reference to Paragraph 2.4.7.2.1(i) and (ii); page 110)
**Statement showing delay in release of fund at various levels under WDPSCA
 implemented by DSWC**

Year	Instalment No.	Date of release by GOI	Date of release by GON	Delay in months (Col. 3-4)	Date of release by DSWC	Delay in months (Col. 4-6)
1	2	3	4	5	6	7
2007-08	1 st	06.06.07	23.11.07	5	10.12.07 - 03.04.08	0
2007-08	3 rd	31.12.07	28.03.08	2	31.3.08 - 14.09.10	0
2007-08	4 th	31.01.08	30.03.08	1	31.03.08 - 20.08.08	0
2008-09	1 st	06.06.08	06.03.09	8	17.04.09 - 23.09.09	1
2008-09	2 nd	14.08.08	11.02.09	5	17.04.09 - 21.09.10	2
2008-09	3 rd	19.12.08	29.03.09	2	17.04.09 -15.09.10	0
2008-09	4 th	19.03.09	31.03.09	0	17.04.09 - 29.10.09	0
2009-10	1 st	24.06.09	30.10.09	3	16.02.10- 17.09.10	3
2009-10	2 nd	17.08.09	03.03.10	5	10.05.10- 24.04.12	2
2010-11	1 st	13.07.10	20.12.10	4	08.02.11 - 03.08.11	1
2010-11	2 nd	10.12.10	24.03.11	3	13.04.11 - 19.11.11	0
2011-12	1 st	28.06.11	28.09.11		14.11.11 - 17.5.12	1
2011-12	2 nd	14.11.11	29.12.12		Not Paid as on 31.03.12	NA

Appendix 2.4.2

(Reference to Paragraph 2.4.7.3.4(b); page 116)

Statement showing details of payment made without execution of work under NWDpra

(In ₹)

Name of the project/Component	Directorate Bill		Actually Implemented		Difference	
	Number of unit	Money Value	Number of unit	Money Value	Number of unit	Money Value
Thangpang						
Water Harvesting Structure	20	222000	0	0	20	222000
Dug out pond	90	162000	0	0	90	162000
Dug out ponds for fish culture	11	330000	2	60000	9	270000
Total	121	714000	2	60000	119	654000
Teyongko						
Water Harvesting Structure	20	222000	0	0	20	222000
Dug out pond	90	162000	0	0	90	162000
Dug out ponds for fish culture	11	330000	2	60000	9	270000
Total	121	714000	2	60000	119	654000
Tsulalu						
WHS	18	216000	8	96000	10	120000
Dug out pond	90	162000	0	0	90	162000
Dug out ponds for fish culture	13	390000	2	60000	11	330000
Total	121	768000	10	156000	111	612000
Sangro						
WHS	16	156000	1	9750	15	146250
Dug out pond	91	163800	0	0	91	163800
Dug out ponds for fish culture	15	450000	3	90000	12	360000
Total	122	769800	4	99750	118	670050
Kechetang						
WHS	0	0	0	0	0	0
Dug out pond	91	163800	0	0	91	163800
Dug out ponds for fish culture	15	450000	8	180000	7	270000
Piggery , Poultry, Goat rearing, bee keeping, etc	0	0	0	0	0	0
Total	106	613800	8	180000	98	433800
Boktowong						
WHS	18	162000	6	54000	12	108000
Dug out pond	91	163800	0	0	91	163800
Dug out ponds for fish culture	15	450000	5	150000	10	300000
Piggery , Poultry, Goat rearing, bee keeping, etc	21	126000	20	120000	1	6000
Total	145	901800	31	324000	114	577800
Mezuru						
WHS	18	216000	2	24000	16	192000
Dug out pond	90	162000	0	0	90	162000

Dug out ponds for fish culture	13	390000	1	30000	12	360000
Piggery , Poultry, Goat rearing, bee keeping, etc	20	120000	18	108000	2	12000
Total	141	888000	21	162000	120	726000
Sanuoru						
WHS	0	0	0	0	0	0
Dug out pond	90	162000	0	0	90	162000
Dug out ponds for fish culture	13	390000	8	240000	5	150000
Total	103	552000	8	240000	95	312000
Baru						
WHS	18	216000	15	180000	3	36000
Dug out pond	90	162000	0	0	90	162000
Dug out ponds for fish culture	13	390000	1	30000	12	360000
Piggery , Poultry, Goat rearing, bee keeping, etc	20	120000	12	72000	8	48000
Total	141	888000	28	282000	113	606000
Dzonzon						
WHS Unit	20	222000	4	44400	16	177600
Dug out pond Unit	90	162000	0	0	90	162000
Dug out ponds for fish culture Unit	11	330000	4	120000	7	210000
Piggery , Poultry, Goat rearing, bee keeping, etc	0	0	0	0	0	0
Total	121	714000	8	164400	113	549600
Pughobo						
WHS	18	216000	5	60000	13	156000
Dug out pond	91	163800	0	0	91	163800
Dug out ponds for fish culture	13	390000	5	150000	8	240000
Piggery , Poultry, Goat rearing, bee keeping, etc	0	0	0	0	0	0
Total	122	769800	10	210000	112	559800
Dzuvaru						
WHS Unit	18	216000	2	24000	16	192000
Dug out pond Unit	91	163800	0	0	91	163800
Total	109	379800	2	24000	107	355800
Grand total	1473	8673000	134	1962150	1339	6710850

Appendix – 2.4.3
(Reference: Paragraph No. 2.4.7.3.4(c); page 116)
Statement showing unexecuted items of works under IWMP

Particulars	As per PIA records		As per joint physical verification by audit and PIA officials		Difference between PIA records and actual execution	
	Unit	Money value	Unit	Money value	Unit	Money value
SHGS	69	1866000	19	330000	50	1536000
WHS	24	1066500	8	315000	16	751500
Contour budding	11	321600	4	105000	7	216600
Bench Terracing	9	240000	2	40000	7	200000
Plantation	31	734062	6.5	159062	24.5	575000
Livelihood	26	400000	7	100000	19	300000
Horticulture	8.8	163000	2.5	47000	6.3	116000
Afforestation	6.2	62500	2	20000	4.2	42500
Natural Regeneration	36	180000	6	30000	30	150000
Total	221	5033662	57	1146062	164	3887600

Appendix-3.1

(Reference to paragraph 3.3.1; page 126)

Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31st March 2012 in respect of Government Companies

(Figures in column 5(a) to 6(d) are ₹ in crore)

Sl. No.	Sector & name of the Company	Name of the Department	Month and year of incorporation	*Paid up Capital				Loans outstanding at the close of 2011-12**				Debt equity ratio	Manpower (No. of Employees as on (31.03.2012))
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
1	2	3	4	5(a)	5(b)	5(c)	5(d)	6(a)	6(b)	6(c)	6(d)	7	8
A. Working Government Companies													
FINANCE													
1.	Nagaland Industrial Development Corporation Ltd, Dimapur	Industries & Commerce	26.03.70	12.22	--	4.73	16.95	--	--	38.46	38.46	2.27:1	84
	Sector wise total			12.22	--	4.73	16.95	--	--	38.46	38.46	2.27:1	84
MANUFACTURING													
2	Nagaland State Mineral Development Corporation Ltd., Kohima	Geology & Mining	21.05.81	2.40	--	--	2.40	--	--	--	--	--	212
	Sector wise total			2.40	--	--	2.40	--	--	--	--	--	212
SERVICES													
3	Nagaland Hotels Ltd, Dimapur	Industries & Commerce	17.03.82	1.53	--	0.40	1.93	--	--	8.46	8.46	4.38:1	166
	Sector wise total			1.53	--	0.40	1.93	--	--	8.46	8.46	4.38:1	166

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Sl. No.	Sector & name of the Company	Name of the Department	Month and year of incorporation	*Paid up Capital				Loans outstanding at the close of 2011-12**				Debt equity ratio	Manpower (No. of Employees as on 31.03.2012)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
1	2	3	4	5(a)	5(b)	5(c)	5(d)	6(a)	6(b)	6(c)	6(d)	7	8
MISCELLANEOUS													
4	Nagaland Handloom & Handicrafts Development Corporation., Ltd	Industries & Commerce	27.02.79	6.37	1.14	--	7.51	0.73	--	--	0.73	0.1:1	124
5	Nagaland Industrial Raw Materials Supply Corporation Ltd., Dimapur	Industries & Commerce	28.03.73	1.23	--	--	1.23	--	--	0.04	0.04	0.03:1	32
Sector wise total				7.60	1.14		8.74	0.73		0.04	0.77	0.09:1	156
Total A (All sector wise working Government Companies)				23.75	1.14	5.13	30.02	0.73	--	46.96	47.69	1.59:1	618
B.. Non-working Companies													
MANUFACTURING													
6	**Nagaland Sugar Mills Company Ltd., Dimapur	Industries & Commerce	22.03.73	4.96	-	-	4.96	--	--	--	--	--	--
Sectorwise total				4.96	-	-	4.96	--	--	--	--	--	--
Total B (All sector wise non-working Government Companies)				4.96	-	-	4.96	--	--	--	--	--	--
Grand Total (A+B)				28.71	1.14	5.13	34.98	0.73	--	46.96	47.69	1.36:1	618

* paid up capital includes share application money.

*loan outstanding at the close of 2011-12 represent long-term loans only.

** Figures of 1995-96 have been incorporated as the Company has not furnished information since 1996-97

Appendix-3.2

(Reference to paragraph 3.4.1; page 127)

Statement showing grants and subsidy received/receivables, guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March, 2012.

(Figures in column 3(a) to 6(d) are ₹ in crore)

Sl. No	Sector & Name of the Company	Equity/loans received out of budget during the year		Grants and Subsidy received during the year				Guarantees received during the year and commitment at the end of the year		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	others	Total	Received	Commitment ^{\$}	Loans payment Written off	Loans converted into Equity	Interest/ Penal interest waived	Total
1	2	3(a)	3(b)	4(a)	4(b)	4(c)	4(d)	5(a)	5(b)	6(a)	6(b)	6(c)	6(d)
A. Working Government Companies													
FINANCE													
1	Nagaland Industrial Development Corporation Ltd, Dimapur	1.35	7.81	3.63	--	--	3.63	7.81	--	--	--	--	--
Sector wise Total		1.35	7.81	3.63	--	--	3.63	7.81	--	--	--	--	--
MANUFACTURING													
2	Nagaland State Mineral Development Corporation Ltd., Kohima	--	--	--	4.64	--	4.64	--	--	--	--	--	--
Sector wise Total		--	--	--	4.64	--	4.64	--	--	--	--	-	--
SERVICES													
3	Nagaland Hotels Limited	--	--	--	0.97	--	0.97	--	--	--	--	--	--
Sector wise Total		--	--	--	0.97	--	0.97	--	--	--	--	--	--

Sl. No	Sector & Name of the Company	Equity/loans received out of budget during the year		Grants and Subsidy received during the year				Guarantees received during the year and commitment at the end of the year		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	others	Total	Received	Commitment ^{\$}	Loans payment Written off	Loans converted into Equity	Interest/ Penal interest waived	Total
1	2	3(a)	3(b)	4(a)	4(b)	4(c)	4(d)	5(a)	5(b)	6(a)	6(b)	6(c)	6(d)
MISCELLANEOUS													
4	Nagaland Handloom & Handicrafts development Corporation. Ltd	0.25	--	1.15	6.36	--	7.51	--	--	--	--	--	--
5	Nagaland Industrial Raw material supply corporation	--	--	--	0.45	--	0.45	--	--	--	--	--	--
Sector wise Total		0.25	--	1.15	6.81	--	7.96	--	--	--	--	--	--
Total (A) All Sector wise working Government Companies		1.60	7.81	4.78	12.42	--	17.20	7.81	--	--	--	--	--
B. Non-working Companies													
MANUFACTURING													
	Nagaland Sugar Mills Company Ltd	--	--	--	--	--	--	--	--	--	--	--	--
Total		1.60	7.81	4.78	12.42	--	17.20	7.81	--	--	--	--	--

\$ Figures indicate guarantees outstanding at the end of the year.

Appendix-3.3

(Reference to paragraph 3.6.1; page 129)

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

(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 (-)				Turn over	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	2010-11	2012-13	(+) 0.42	0.94	0.75	(-) 1.27	3.62	-	15.60	(-)17.63	53.62	(-) 0.33	--
Sector wise Total				0.42	0.94	0.75	(-) 1.27	3.62	-	15.60	(-)17.63	53.62	(-) 0.33	--
MANUFACTURING														
2	Nagaland State Mineral Development Corporation Ltd., Kohima	2000-01	2012-13	(+) 0.13	0.00	0.65	(-) 0.52	0.68	-	0.80	(-)2.52	6.90	(-) 0.52	--
Sector wise Total				0.13	0.00	0.65	(-) 0.52	0.68	-	0.80	(-)2.52	6.90	(-) 0.52	--
SERVICES														
3	Nagaland Hotels Limited	1998-99	2012-13	(+) 0.09	0.56	0.19	(-)0.65	0.60	--	0.40	(-)8.27	6.23	(-)0.10	--
Sector wise Total				(+) 0.09	0.56	0.19	(-)0.65	0.60	--	0.40	(-)8.27	6.23	(-)0.10	--
MISCELLANEOUS														
4.	Nagaland Handloom & Handicrafts Development Corporation. Ltd.,	2002-03	2012-13	0.03	0.00	0.04	(-)0.01	0.35	--	0.83	(-)4.44	3.37	(-)0.01	--

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Sl No	Sector & Name of the Company	Period of accounts	Year in which finalized	Net Profit (+)/Loss (-)				Turn over	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
5	Nagaland Industrial Raw Materials Supply Corporation Ltd., Dimapur	1999-2000	2012-13	(+) 0.003	0.03	0.02	(-)0.05	0.11	--	0.10	(-)0.97	0.15	(-)0.02	--
Sector wise Total				(+) 0.033	0.03	0.06	(-)0.06	0.46	--	0.93	(-)5.41	3.52	(-)0.03	--
Total (A) All Sector wise working Government Companies				(+) 0.67	1.52	1.65	(-)2.50	5.36		17.73	(-)33.83	70.27	(-)0.95	--
B. Non-working Government Companies,														
MANUFACTURING														
1	Nagaland Sugar Mills Company Ltd., Dimapur	1977-78	1992-93	--	--	--	--	--	--	4.96	(-)14.70	(-)0.69	--	
Sector wise Total										4.96	(-)14.70	(-)0.69	--	
Total (B) All Sector wise working Government Companies				--	--	--	--	--	--	4.96	(-)14.70	(-)0.69	---	
Grand Total (A+B)				(+) 0.70	1.53	1.65	(-)2.50	5.36	--	22.69	(-)48.53	69.58	(-)0.98	--

#Return on Capital Employed has been worked out by adding profit and interest charged to Profit and Loss account.

@ Capital employed represents net Fixed Assets (including capital Work-in-progress) plus working capital except in case of finance companies/corporations where the capital Employed is worked out as a mean of aggregate of the opening and closing balances of paid up capital, free reserves, Bonds, Deposits and Borrowings.

Appendix – 5.1
(Reference to paragraph 5.4;page 149)
**Details of work sanctioned under SPA during 2010-11 for construction of
 Fire stations, etc.**

SI No	Name of the project/Scheme	Amount (₹ in lakh)
1 (a)	Construction of Fire Station building at Capital complex Kohima (Construction of Fire Station building cum Garage to accommodate 4 Nos Fire tenders and O.C room)	70.00
(b)	Security fencing	20.00
(c)	Water Reservoir	10.00
2	Construction of Fire Station building at Peren District headquarter	100.00
3	Construction of accommodation for emergency duty personnel in Fire Station Kohima	20.00
4	Construction of retaining wall of land slide portion of Kohima Fire Station compound.	20.00
5	Construction of retaining wall of land slide portion of Fire Station building at Zunheboto	10.00
6 (a)	Construction of Fire Station Building at Mokokchung	20.00
(b)	Construction of Fire Station building at Mokokchung (Construction of water reservoir)	10.00
7	Construction of water reservoir at Fire Station Kohima	10.00
8	Expansion of Garage for parking of fFire Tenders at Kohima Fire Station	10.00
Total		300.00

Appendix – 5.2
(Reference to paragraph 5.5; page 150)
Statement showing the details of fraudulent drawal of ration allowance (in ₹)

TV No & Date	Details of bills drawn in October, November and December 2010 @ ₹25/day				Details of bills drawn in March 2011 @ ₹25/day				Details of double drawal			
	No of VGs	Period of arrear drawn	No of days	Amount	TV No & Date	No of VGs	Period of arrear drawn	Amount drawn	Period of double drawal	No of days overlapped	Amount of double drawal @ ₹25/day	
23 of Oct 2010	2051	02/08/2010 to 26/08/2010	25	1345875	28 of March 2011	1039	04/08/2010 to 26/08/2010	3168950	04/08/2010 to 26/08/2010	23	1039x23x25=597425	
24 of Oct 2010	2051	03/09/2010 to 12/09/2010	10	512500			05/09/2010 to 24/09/2010		05/09/2010 to 24/09/2010	20	1039x20x25=519500	
14 of Oct 2010	2051	13/09/2010 to 24/09/2010	12	615000			04/07/2010 to 26/07/2010		--	--	--	
7 of Dec 2010	2051	09/10/2010 to 28/10/2010	20	1036750			03/10/2010 to 28/10/2010		09/10/2010 to 28/10/2010	20	1039x20x25=519500	
01 of Dec 2010	2051	13/05/2010 to 28/05/2010	16	822000			08/05/2010 to 27/05/2010		13/05/2010 to 26/05/2010	15	1039x15x25=389625	
Total			83	4332125			16/06/2010 to 25/06/2010		--	--	--	
									Total(A)		78	1039x78x25=2026050
					29 of March 2011	1010	04/08/2010 to 26/08/2010	3080500	04/08/2010 to 26/08/2010	23	1010x23x25=580750	
							05/09/2010 to 24/09/2010		05/09/2010 to 24/09/2010	20	1010x20x25=505000	
							04/07/2010 to 26/07/2010		--	--	--	
							03/10/2010 to 28/10/2010		09/10/2010 to 28/10/2010	20	1010x20x25=505000	
							08/05/2010 to 27/05/2010		13/05/2010 to 26/05/2010	15	1010x15x25=378750	
							16/06/2010 to 25/06/2010		--	--	--	
								6249450	Total(B)		78	1010x78x25=1969500
Total (A+B)									₹2026050+₹1969500=₹3995550			