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Performance Audit of Bodoland Lotteries



For the years 2010-11 to 2014-15

Report of the
Comptroller and Auditor General of India

Bodoland Territorial Council
Kokrajhar, Assam

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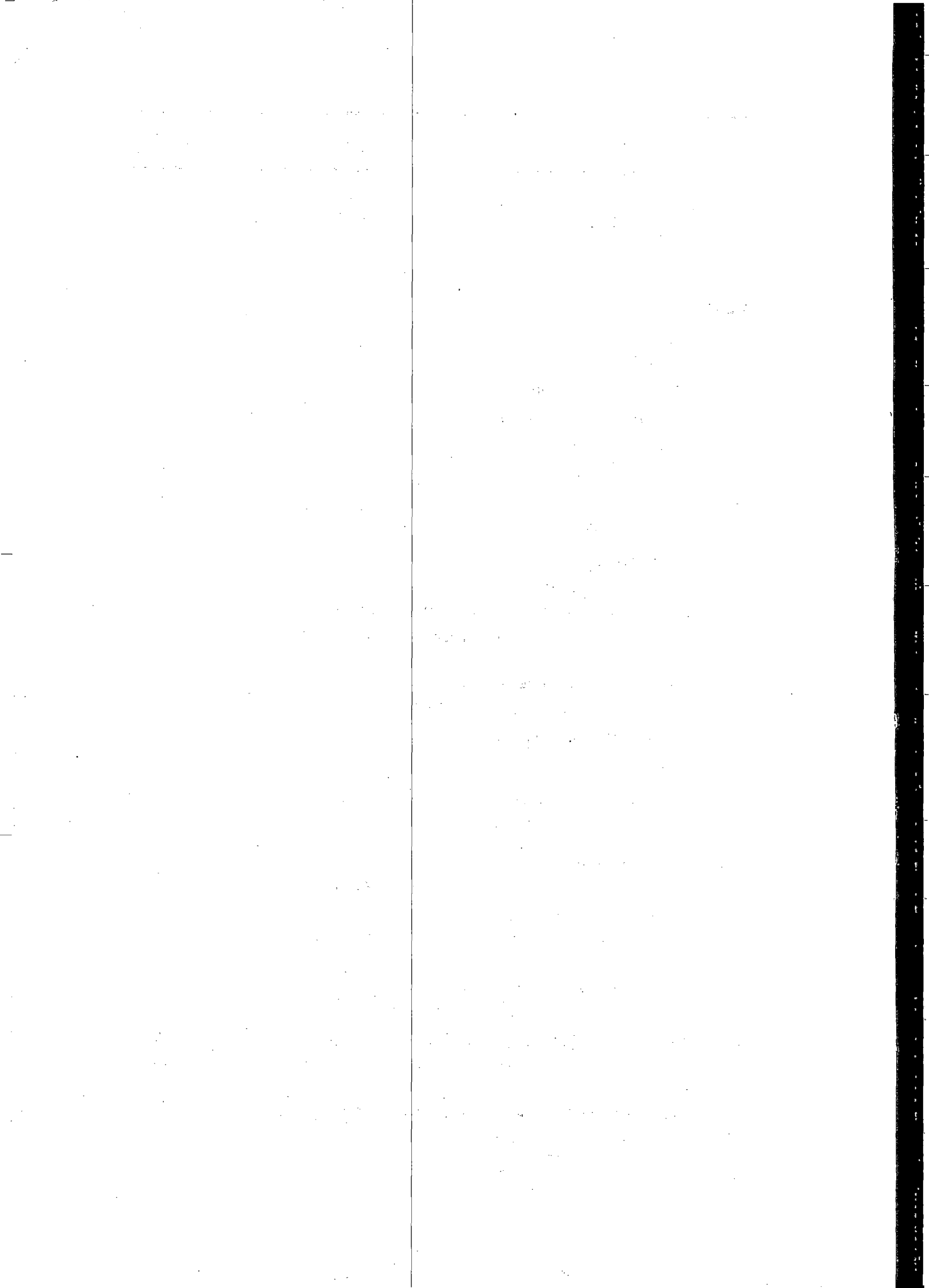


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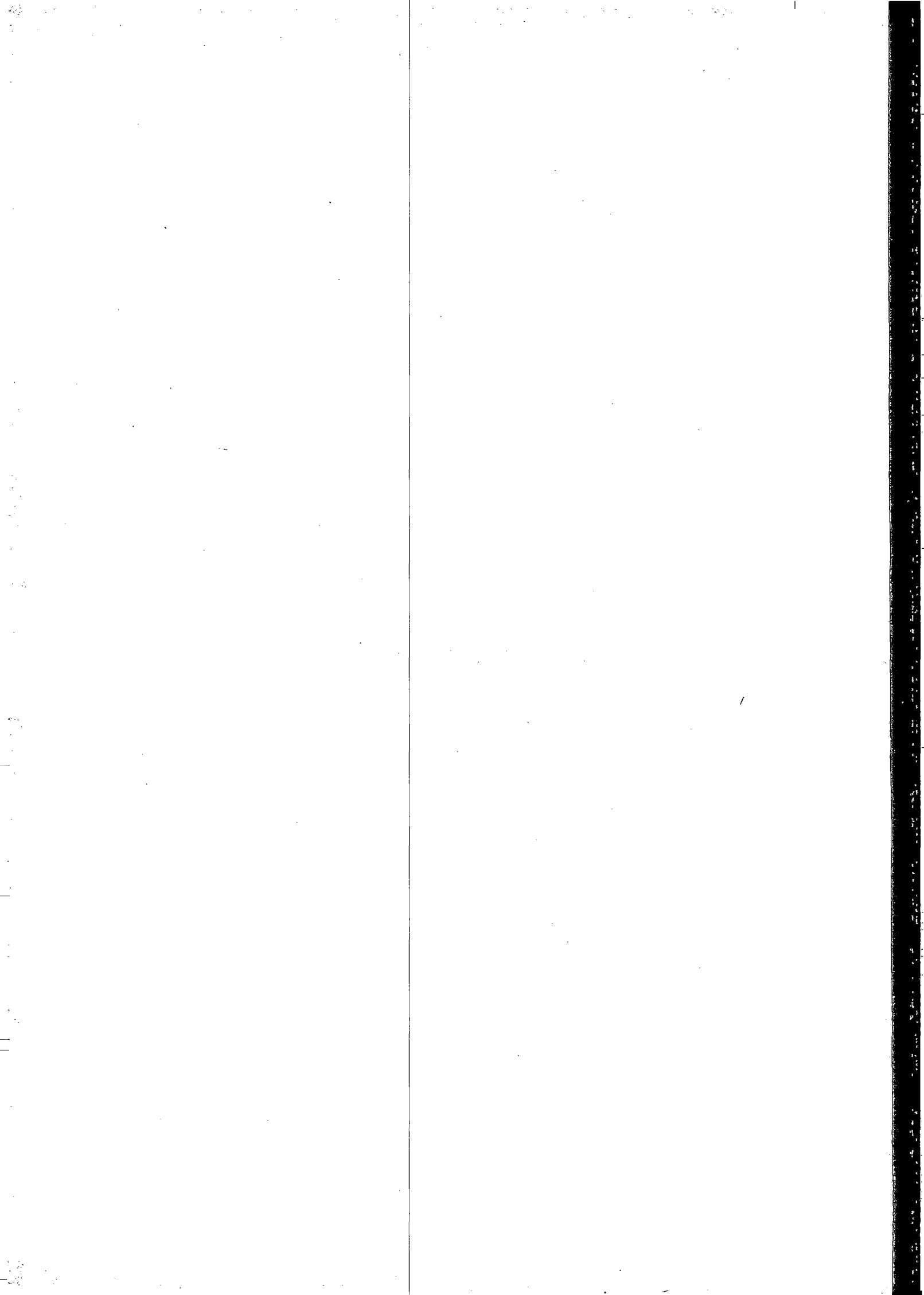
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PREFACE

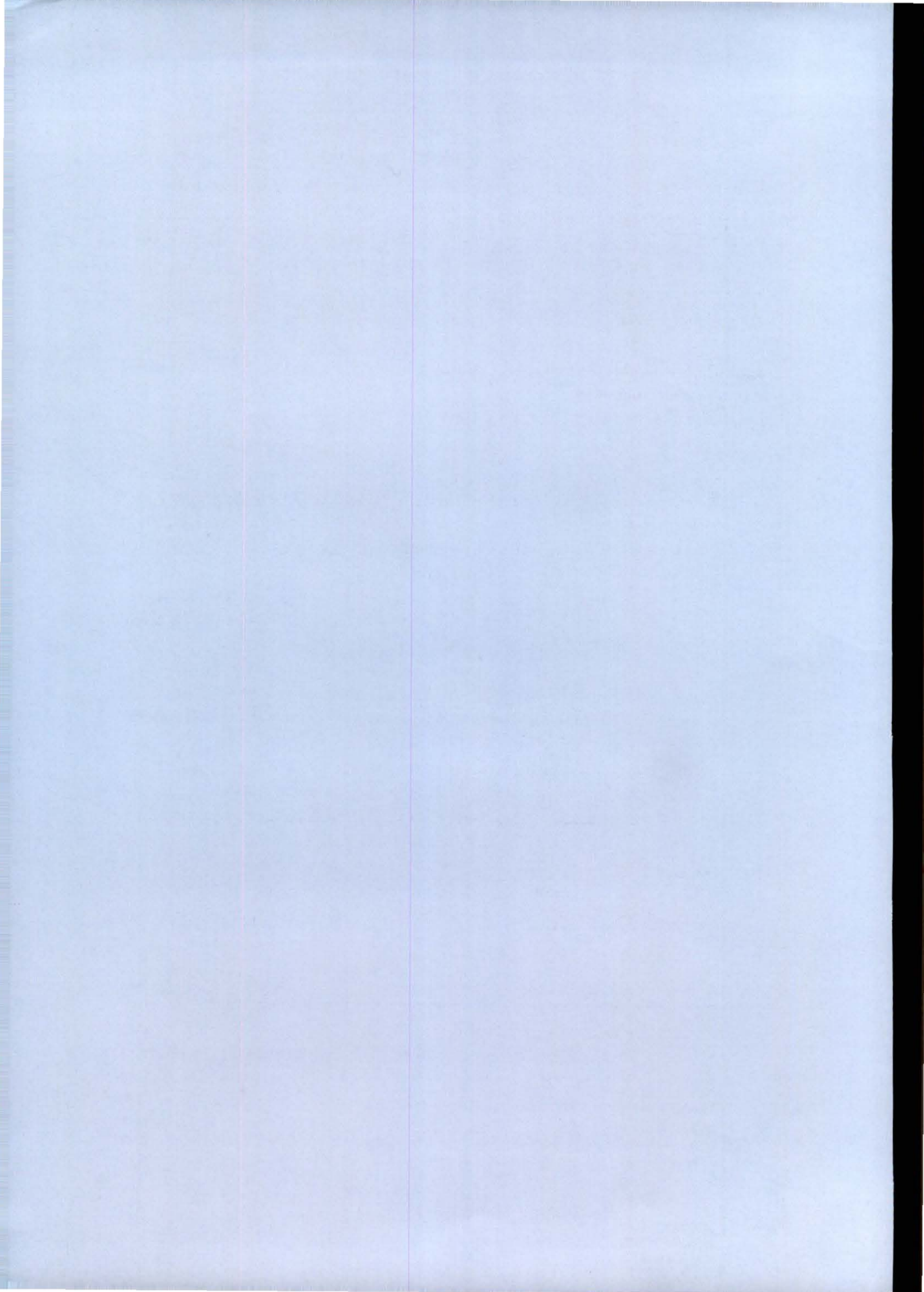
This Report has been prepared for submission to the Governor of Assam under paragraph 7 (4) of the Sixth Schedule of the Constitution of India.

The report contains the results of performance audit on “Bodoland Lotteries” for the year 2010-11 to 2014-15 arising from the audit of Bodoland Lottery Department functioning under the Bodoland Territorial Council (BTC).

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



Executive Summary



EXECUTIVE SUMMARY

In order to regulate conduct of lottery in the Country, Government of India (GoI) enacted the Lotteries (Regulation) Act, 1998. In April 2010 GoI notified the Lotteries (Regulation) Rules, 2010 which provides for organisation of lottery, appointment of distributor or selling agent and procedure to prohibit the sale of lottery tickets by the Central Government.

To examine the compliance of the procedure as laid down in the Lotteries (Regulation) Act 1998, the Lotteries (Regulation) Rules, 2010 and terms and conditions of the agreement with the distributor a Performance Audit of “Bodoland Lotteries” was conducted covering the period from 2010-11 to 2014-15. The significant audit findings are summarised below:

Bodoland Territorial Council (BTC) was created on 10 February 2003 as an Autonomous Self-governing Body within the State of Assam under the Sixth Schedule of the Constitution of India. The BTC framed (September 2007) ‘The Bodoland Lottery Rules (BLR), 2007’ with the intent to conduct lotteries and forwarded it to Government of Assam (GoA) (November 2007) for obtaining approval of the Governor and pursued the matter in May 2008, February 2009 and June 2010. GoA communicated (June 2010) that it was not in favour of introduction of lottery in BTC area as lottery was banned in Assam and Assam Lottery Rules, 1994 had been withdrawn in December 1996. However, the Bodoland lottery was introduced in Bodoland Territorial Council (BTC) and operated through the appointment of a sole distributor by way of an agreement (September 2009) for generating revenue to be utilised for good causes like health, education, infrastructure development etc., without the approval of the Governor of Assam. Subsequently, in February 2013, BTC issued a notification in the Assam Gazette adopting the Lotteries (Regulation) Act, 1998 and the Lotteries (Regulation) Rules, 2010 in exercise of Sub-rule (1) of Rule 3 of Lotteries (Regulation) Rules, 2010 for operation of Bodoland lotteries. The notification mentioned the expression ‘Orders by the Governor’. However, no record could be produced by BTC in support of assent of the Governor for the said Notification. The Governor’s Secretariat clarified to audit (May 2017) that the Governor has not given the assent to the said notification. Thus it appears that the BTC lotteries is being conducted without the assent of the Governor of Assam.

(Paragraph 1.2)

BTC did not maintain detailed break up of revenue and expenditure, data of sale of tickets, commission etc. As such BTC was not in a position to assess the due revenue from lotteries. Further, due to non deposit of the entire sale proceeds of lottery tickets in BTC Accounts and non maintenance of complete records by BTC pertaining to sale proceeds, prize money, commission, cost of printing, the quantum of loss of revenue of BTC during 2010-15 could not be ascertained.

(Paragraph 2.2.1& 2.2.2)

As per Rule 3(17) of the Lotteries (Regulation) Rules, 2010, the organizing state shall ensure that the entire sale proceeds are to be credited in the Public Ledger Account or Consolidated Fund of the organizing State without any deductions. Agreements executed by BTC with the distributors were not as per the provision of the Rules. BTC had fixed Minimum Guaranteed Revenue (MGR) of ₹ 10,000 to ₹ 11,000 per draw payable by the distributors to BTC during the period covered in audit and hence the revenue from lottery was restricted to MGR as the whole of the sale proceed was not deposited to the accounts of BTC. This has resulted in loss of revenue to BTC and undue financial benefit to the distributors. Running of Bodoland lotteries was mainly controlled by the distributor. As per the data furnished by the distributors audit noticed that during 2013-14 to 2014-15, out of total sales proceeds of ₹ 249.90 crore the distributor had deposited only ₹ 9.31 crore (3.72 per cent) to BTC as MGR whereas the distributor's profit was ₹ 28.20 crore (11.28 per cent). The entire sale proceeds of ₹ 249.90 crore during 2013-15 was not credited directly into BTC's accounts. BTC did not maintain any records indicating number of draws held for both online and paper lotteries.

(Paragraph 2.2.2 & 2.2.3)

As per Clause IX of the agreement with the distributor, the printed tickets should have been checked and cleared within the premises of printing press by the officer authorised by BTC, the distributor purchasing the entire lot of clear tickets should receive their delivery at the gate of printing press. However, the printed lotteries tickets were directly delivered to the area-distributors without any checking by BTC. Due to delivery of tickets directly to the agents of the distributors, BTC failed to exercise any check on quality and quantity of tickets printed and sale proceeds of tickets. Audit noticed excess printing of 16.16 crore lottery tickets during 2013-15 on which distributor earned minimum ₹32.32 crore which was not noticed by BTC.

(Paragraphs 2.3)

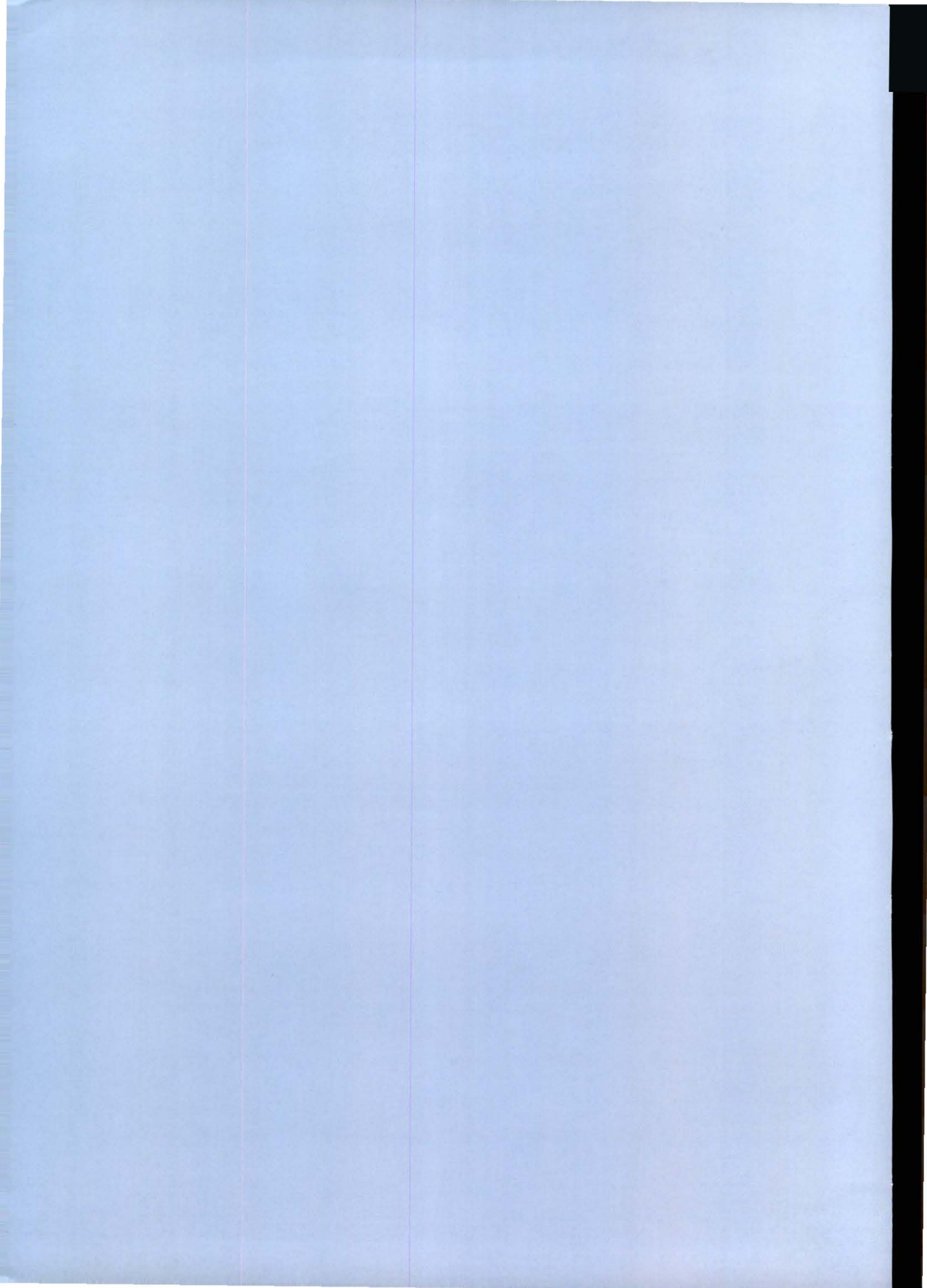
The system adopted for online tickets was not per the Act and Rules as the Players were not given the opportunity to select the entire 9 digit/number/symbol of the ticket. Online lotteries were not properly monitored due to lack of competent technical person in the Directorate to do so. Physical location of the Central Computer Server of online lotteries was not located within the BTC area and BTC remains inaccessible to its own database. Audit noticed unauthorised, illegal and fictitious sale of BTC lottery tickets.

(Paragraphs 2.4, 2.5 & 2.9)

Monitoring and internal control system of the Department was very weak. Revenue generated from lotteries was not allocated to the intended purposes specified for organising lotteries.

(Paragraphs 2.13 & 2.14)

Chapter-I
Introduction



Chapter I Introduction

Lottery means a scheme for raising money in which tickets are sold and draw is held for distribution of prizes by lot or chance to those persons who participated in it by purchasing tickets.

In order to regulate conduct of lottery, Government of India (GoI) enacted the Lotteries (Regulation) Act, 1998. In April 2010, GoI enacted Lotteries (Regulation) Rules 2010, which provides for organisation of lottery, appointment of distributor or selling agent and procedure to prohibit the sale of Lottery tickets by the Central Government.

1.1 Legal framework

Section 2 (b) of the Lotteries Regulation Act, 1998 defines “Lottery” as a scheme, in whatever form and by whatever name called, for distribution of prizes by lot or chance to those persons participating in the chances of a prize purchasing tickets. Rule 3 (1) of the Lotteries Regulation Rules, 2010 states that a State Government may organise a paper lottery or online lottery or both subject to the conditions specified in the Act and the rules.

Lotteries organized by Government of India (GoI) or Government of a State fall under the Union list in the seventh schedule to the Constitution of India i.e. it is a Union subject¹, the taxes on sale of such lotteries are a State subject² under the State list.

The Lotteries (Regulation) Act, 1998 empowered the Central Government as well as the State Governments to make Rules to carry out the provisions of the said Act. The conditions³ which regulate lottery under the Lotteries (Regulation) Act, 1998 and the Lotteries (Regulation) Rules, 2010 are given in **Appendix-I**. The relationship among Organising State, State under whose jurisdiction lotteries are sold, the distributors/selling agents and customers – their inter-operability and additional factors involved are depicted at **Appendix-II**.

1.2 Evolution of Lottery in Bodoland

Bodoland Territorial Council (BTC) was created on 10 February 2003 as an Autonomous Self-governing Body within the State of Assam under the Sixth Schedule of the Constitution of India. As per provision, 3B, of the Sixth Schedule of Constitution of India, BTC has power to make laws on 40 subjects which inter alia includes Lotteries. However, provision made under clause 3(3) of the Sixth Schedule makes it

¹ entry 40 of the List I – Union list in the seventh schedule to the Constitution of India

² entry 62 of the List II – State List of the seventh schedule to the Constitution of India

³ Section 4,5,7(1) to(3) and 8 of Lotteries (Regulation) Act, 1998 & Rule 3 and 4 of Lotteries (Regulation) Rules, 2010

clear that all laws made by the Councils shall have no effect unless they are assented to by the Governor.

The Governor of Assam delegated executive functions to the BTC in respect of 39 (out of 40) subjects including lotteries listed in provision 3B of the Sixth Schedule of the Constitution vide Office Memorandum (OM) dated 16 October 2004.

The BTC framed (September 2007) 'The Bodoland Lottery Rules (BLR), 2007' with the intent to conduct lotteries and forwarded it to Government of Assam (GoA) (November 2007) for obtaining approval of the Governor and pursued the matter in May 2008, February 2009 and June 2010. GoA communicated (June 2010) that it was not in favour of introduction of lottery in BTC area as lottery was banned in Assam and Assam Lottery Rules, 1994 had been withdrawn in December 1996.

However, the Bodoland lottery was introduced in Bodoland Territorial Council (BTC) and operated through appointment of sole distributor by way of an agreement (September 2009) for generating revenue to be utilised for good causes like health, education, infrastructure development etc without the approval of the Governor of Assam.

Subsequently, in February 2013, BTC issued a notification in the Assam Gazette adopting the Lotteries (Regulation) Act, 1998 and the Lotteries (Regulation) Rules, 2010 in exercise of Sub-rule (1) of Rule 3 of Lotteries (Regulation) Rules, 2010 for operation of Bodoland lotteries. The notification mentioned the expression 'Orders by the Governor'. However, no record could be produced by BTC in support of assent of the Governor for the said Notification. The Governor's Secretariat clarified to audit (May 2017) that the Governor has not given the assent to the said notification. Thus it appears that the BTC lotteries is being conducted without the assent of the Governor of Assam.

1.3 Organizational set-up

The Secretary, Lottery Department, BTC is the designated authority with the responsibility of organising lotteries. The Lotteries department was functioning without any Directorate for more than four years since lottery operations commenced (January 2010). In March 2014, a Directorate was set up headed by a Director, who is responsible for conducting and monitoring of the activities related to lotteries. The Directorate was not supported by regular staff and a small staff of two class III and one class IV staff only were posted on temporary basis to assist the Director.

1.4 Rationale of taking up audit

Rule 3 (20) of the Lotteries (Regulation) Rules, 2010 empowers the Central Government to conduct an audit of any lottery or lottery scheme organized by any State through the Comptroller and Auditor General of India (CAG). Accordingly, to examine the procedures as laid down in the Lotteries (Regulation) Act, 1998, the Lotteries

(Regulation) Rules, 2010, and overall functioning of the Department, a performance audit of the Bodoland lotteries for the five year period from 2010-11 to 2014-15 was conducted.

1.5 Audit Objectives

The Performance Audit of Bodoland lottery was conducted to determine whether:

- Procedures laid down in the Lotteries (Regulation) Acts, Rules and the State specific Rules and terms and condition of the agreement with the distributors were followed in letter and spirit while organising lotteries by the State;
- Revenue from lotteries to the BTC were properly assessed and got remitted through the distributors/selling agents on time and income-tax wherever applicable was deducted at source and remitted into proper head of accounts;
- All records relating to printing, sale of tickets and return of unsold tickets were maintained by the Directorate of Lotteries as well as the distributors/selling agents;
- The internal control mechanism was adequate, effective; and
- The revenue generated is being used for the specified⁴ purposes.

1.6 Scope and methodology of audit

The Performance Audit of Bodoland lotteries covered the period from April 2010 to March 2015. During the audit period covered, tickets of Bodoland lotteries were marketed in BTC area and also in the following states:

- West Bengal : Paper lottery
- Maharashtra : Paper lottery
- Punjab : Online lottery
- Sikkim : Paper lottery

The methodology applied in audit consisted of issue of questionnaires and examination of records in the Bodoland Lottery Department, Directorate of lotteries and distributor/selling agents.

An entry conference with the Director of Bodoland lotteries and his officials was held on 13 January 2016 wherein the audit objectives and criteria was discussed. The draft report was issued to BTC on 10 March 2016. An exit conference was held on 17 May 2016 with the Secretary of Bodoland Lottery Department and Director of Bodoland lotteries. The replies of the department furnished have been appropriately incorporated in respective paragraphs of the report.

⁴ Specified purposes for health, education and infrastructure development

1.7 Audit Criteria

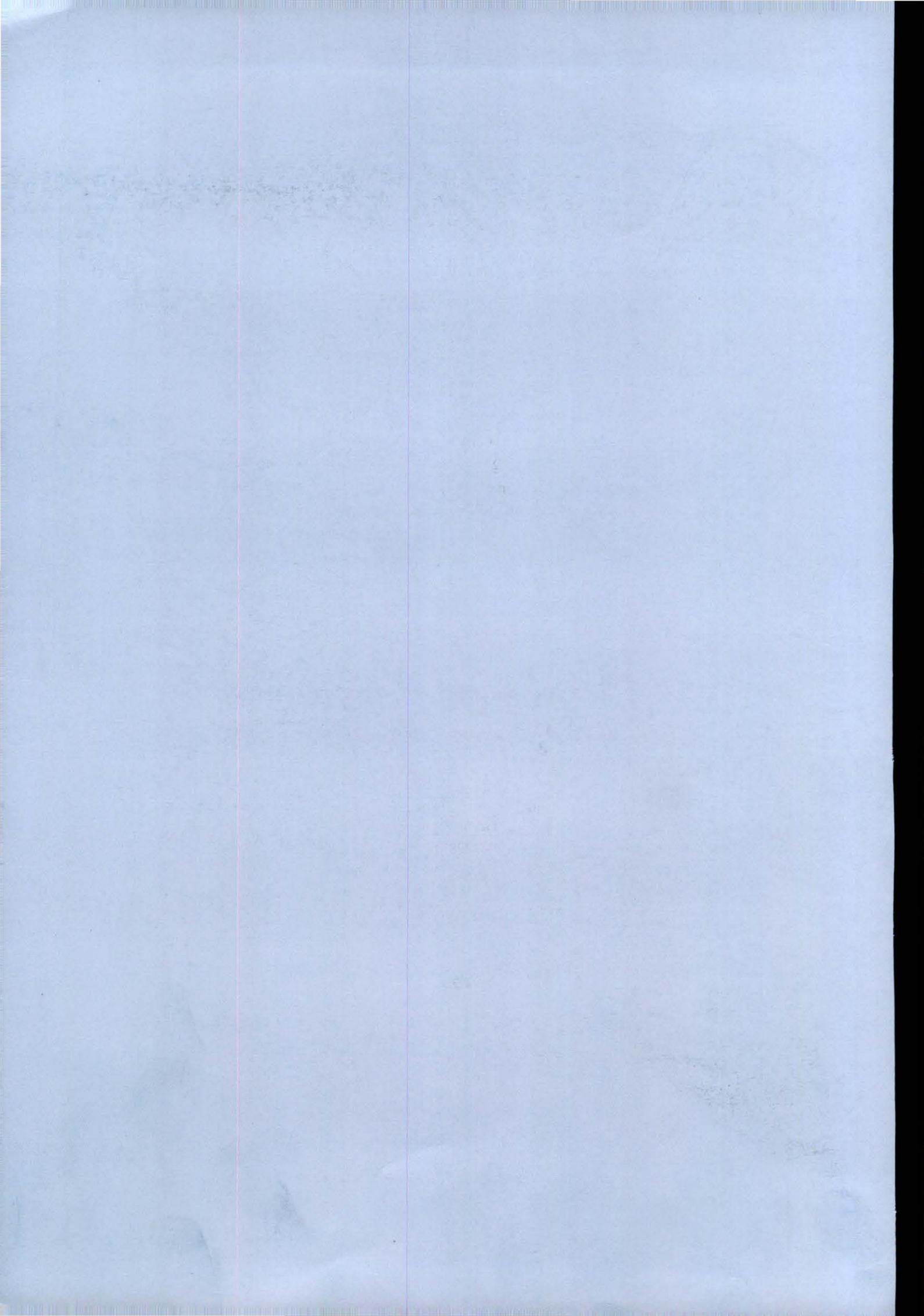
The audit findings were benchmarked against the following sources of criteria:

- The Lotteries (Regulation) Act, 1998;
- The Lotteries (Regulation) Rules, 2010;
- Agreements made with the distributors/selling agents/printers;
- Notification/orders issued by the Government from time to time.

1.8 Acknowledgement

The Indian Audit and Accounts Department acknowledges the co-operation of BTC in providing necessary information and records for Audit.

Chapter-II
Audit findings



Chapter II Audit Findings

2.1 Operation of Lotteries

The audit findings on the operation of Lotteries conducted by BTC are discussed below:

2.1.1 Selection of distributors and execution of agreements

As per Section 4 (c) of the Lottery (Regulation) Act 1998, the State Government shall sell the tickets either itself or through distributors or selling agents. Accordingly, Notice Inviting Tender (NIT) was issued (16 June 2009) for appointment of the distributor for marketing of Bodoland lotteries. Against the NIT, three firms responded. On the basis of which a comparative statement relating to Technical and Credential bids was prepared and submitted (31 July 2009) to the Tender Committee⁵ (TC) formed for finalisation of the sole distributorship of Bodoland lottery. The Committee decided (31 July 2009) to recommend M/s GI Technology Pvt. Ltd, Chennai and M/s Big Star G Service Pvt. Ltd, Chennai to be short listed as qualified bidder for submitting financial bids and the third party was rejected due to non-furnishing of the required information/documents. Both the firms submitted (11 August 2009) financial bids as follows:

Table 2.1: Comparative Statement of financial bids

| Sl. No. | Types of lottery | Rate offered by M/s Big Star G Service Pvt. Ltd | Rate offered by M/s GI Technology Pvt. Ltd |
|---------|---|---|--|
| 1 | Double /triple digit weekly/ fortnightly/ monthly lotteries | 0.5% of Gross Turnover of Sold Tickets for every draw | ₹ 250 per draw |
| 2 | Bumper draw as may be allotted by Council | 2% of Gross Turnover of Sold Tickets for every draw | ₹ 2000 per draw |
| 3 | Online lotteries | Varying from 0.5% to 4% of Gross Turnover | 0.4 % to 1.25 % of gross turnover |

The rate offered by M/s Big Star G Services Pvt. Ltd. was accepted by the BTC on the basis of recommendation made by TC formed for the purpose. Accordingly, M/s Big Star G Services Pvt. Ltd. was appointed as sole distributor. An agreement was executed (30 September 2009) between the M/s Big Star G Services Pvt. Ltd. and the BTC for marketing, selling and distributing of Bodoland lotteries for both online and paper lotteries for the period of five years within the Bodoland territory as well as other states in India without the approval of the Hon'ble Governor of Assam.

The salient features of the agreement are given in **Appendix-III**. As per the agreement, the distributor was to procure tickets from BTC at a discounted rate ensuring the following share of revenue to BTC:

⁵ consisting (i) Secretary, BTC- Chairman; (ii) Joint Secretary, BTC- Member; (iii) Under Secretary, BTC- Member & (iv) FAO, BTC- Member

Table 2.2: Revenue sharing pattern as per agreement

| | | |
|----|---|---|
| 1. | Double/Three digits weekly/ fortnightly/monthly lotteries | 0.5% of Gross Turnover of Sold Tickets for every draw |
| 2. | Bumper draw as may be allotted by Council | 2% of Gross Turnover of Sold Tickets for every draw |
| 3. | Online lotteries | Varying from 0.5% to 4% of Gross Turnover |

It further provided that the distributor shall deposit the sale proceeds as per the cost of ticket determined by the BTC from time to time as per Section 4 (d) of the Lotteries (regulation) Act 1998.

- After enactment of Lotteries (Regulation) Rules, 2010 (April 2010), BTC executed an addendum/ partial modifications to the agreement executed with the distributor on 21 February 2011 which mentioned that all financial and legal conditions of the Lotteries (Regulation) Rules, 2010 are to be complied with and ensuring Minimum Guaranteed Revenue (MGR) of ₹10,000 per draw payable by the distributor to BTC.
- BTC further entered into (June 2011) another agreement (without call of tender) on the basis of offer made by another distributor viz. Computer Aided Information & Research Service Pvt. Ltd. (CAIRS) appointing it as distributor for both paper and online lotteries with a view to increase revenue of BTC as offered by CAIRS. The agreement with CAIRS was executed for a period of 10 years with an assured revenue of ₹ 8.76 crore per annum (24 draws x 365 days x ₹ 10,000 per draw).
- The appointment of CAIRS was challenged⁶ (20 December 2011) by M/s Big Star G Services Pvt. Ltd in Gauhati High Court. Hon'ble High Court in its judgment dated 27 June 2012 set aside the appointment of CAIRS on the ground that M/s Big Star G Services Pvt. Ltd had been appointed as sole distributor of the Bodoland lotteries.
- BTC postponed conducting of all lotteries of M/s Big Star G Services Pvt. Ltd from 01 October 2011 to 20 January 2013 within Bodoland Territorial Autonomous District Areas vide order dated 01 October 2011 due to dispute between the distributor and customers and law and order situation in Kokrajhar district. Subsequently, BTC withdrew the order of postponement for conducting lotteries vide order dated 05 January 2013.
- Before expiry of the earlier agreement, BTC entered (04 August 2014) into fresh agreement without call of tender with M/s Big Star G Services Pvt. Ltd for another five years effective from 01 October 2014 ensuring payment of MGR of ₹11,000 per draw along with other conditions of deposit of sale proceeds and reimbursement of invoices for printing charge, prize money etc.

⁶ vide case No. WP(C)6462/2011 dated 20-12-2011

2.1.2 Loss of revenue due to appointment of distributor without call of tender

- BTC entered into a fresh agreement (04 August 2014) with M/s Big Star G Service (P) Ltd (as sole distributor) for another five years effective from 01 October 2014 with additional clause of payment of minimum revenue of ₹ 5.00 crore per annum and by increasing MGR by ₹ 1000 (10 *per cent*⁷) per draw without call of tender. Scrutiny of records revealed that another distributor viz., Tamarai Technology (P) Ltd offered (01 September 2014) minimum assured revenue of ₹15.00 crore per year for conducting Bodoland lotteries. Furthermore, M/s Big Star G Service (P) Ltd offered (12 September 2014) to revise its assured minimum guaranteed revenue from ₹ 5.00 crore to ₹ 9.56 crore (₹ 11000 x 24 draw x 362 days) or 0.10 *per cent* of total turnover per annum whichever is higher. BTC, however, did not consider the offer of the distributors and allowed to operate lottery as per agreement already executed on 4th August 2014. The reason for non-acceptance of the offers of the distributors was not on record.

In reply, BTC stated (May 2016) that the authenticity of Tamarai Technology (P) Ltd was doubtful. However, BTC did not furnish reason for non-acceptance of the offer of the existing distributor M/s Big Star G Service (P) Ltd.

2.1.3 Bank Guarantees/Security Deposit

- As per agreement (September 2009), M/s Big Star G Service (P) Ltd had to furnish security in the form of Bank Guarantees (BG) for ₹ 10.00 lakh for paper lotteries and ₹ 15.00 lakh for online lotteries. The distributor, however, furnished the BG for ₹ 15.00 lakh for online lotteries only as paper lottery was not conducted. As per fresh agreement dated 04 August 2014 due bank guarantee of ₹ 1.00 crore for both online and paper lottery in favour of BTC was paid by the distributor.
- As per agreement (June 2011), CAIRS had to deposit ₹1.00 crore as BG. CAIRS conducted 648 draws (during 01 January 2012 to 08 April 2012) without paying the BG in violation of the agreement. Except issuing (May 2012) a demand notice, no action was initiated against CAIRS by BTC.

Thus, due to inaction by BTC to ensure adherence of provisions of agreement, BTC suffered revenue loss of ₹0.41 crore which is discussed in *paragraph no. 2.2.4*.

2.1.4 Notifying the lotteries specifying details related to scheme

As per Rule 3(3) of Lotteries (Regulation) Rule, 2010, the Organising State Government shall announce in advance, by way of notification in the Official Gazette, the necessary information viz. (a) the name of the lottery or lottery scheme, (b) prices of the lottery ticket, (c) total number of tickets printed in case of paper lotteries, (d)

⁷ MGR increased to ₹11000 (10% of 10000)

gross value of the tickets printed, (e) name or names of the distributors or selling agents with their addresses and contact information, (f) prize structure, (g) the amount offered as prize money, (h) periodicity of the draw, (i) the place where the draw shall be held and (j) the procedure for drawing the prize winning tickets or prize-winners.

Scrutiny of records, however, revealed that no such notification was issued by BTC covering these aspects. There was nothing on record to show that BTC itself had all the information.

The reasons for the same have not been intimated (April 2017).

2.1.5 Lottery draws of different schemes

Though, Section 4 (h) of Lotteries (Regulation) Act, 1998 put restriction to one draw of a scheme in a week. Rule 3 (6) of the Lotteries (Regulation) Rules, 2010, however, allowed maximum 24 draws from all the lottery schemes operated per day except bumper draw, i.e. a maximum of 168 (24 x 7) draws of different schemes can be conducted in a week. Taking benefit of this situation, same/similar lottery schemes were operated every day of the week by suffixing or prefixing sub names (details given in **Appendix-IV**) during the audit period. The specific objective of so many schemes in a week could not be defined by BTC. Further, BTC was not in a position to monitor effectively all the lottery schemes operated in a week due to lack of mechanism to supervise such large number of schemes leading to poor regulation of the lottery operation by BTC.

2.2 Revenue analysis

2.2.1 Non-assessment of revenue

It was observed in audit that the BTC did not have a system of assessment of revenue to be earned from Bodoland Lotteries. No study had been conducted to benchmark the revenue potential based on reliable field sales data. There was no system of submission of sales report by the distributors to BTC. In the absence of required scrutiny of said data, BTC failed to estimate the revenue due from lotteries.

In order to ascertain the net revenue realization, accounting of total sale proceeds and break-up of expenditure on payables item wise such as prize money, cost of printing and discount to the distributors etc., needs to be maintained. However, in BTC accounts only one lump sum amount was shown under the head revenue of lottery as well as expenditure on lottery without any breakup with respect to sale proceeds, Minimum Guaranteed Revenue (MGR), cost of printing, commission, prizes etc.

Thus, in absence of detailed break up of revenue and expenditure and data of sale of tickets, commission etc., BTC was not in a position to assess the due revenue from lotteries.

2.2.2 Non deposit of Sale proceeds to BTC Accounts

The meaning of “Sale Proceeds” has been defined at Rule 2(h) of Lotteries (Regulation) Rules, 2010 as the amount payable by the distributor to the Organising State in respect of sale of tickets calculated at the face value printed on each ticket in respect of lotteries of a particular draw or scheme or both.

Rule 3(17) of the said Rules provides that the Organising State shall ensure that proceeds of the sale of lotteries tickets, as received from the distributors or selling agents or any other source, are deposited in the Public Ledger Account or in the Consolidated Fund of the organising State. Further, The Ministry of Home affairs (MoHA) reiterated these directions (August 2011) that the organizing state shall ensure that the entire sale proceeds are to be credited in the Public Ledger Account or Consolidated Fund of the organizing State without any deductions and then commission to distributors and other sundry payables like cost of printing lottery tickets, prize money due to the winners, other expenditure like Lottery tax to other State.

Audit observed that in violation of the said rules and the directions of MoHA, this provision has not been followed and instead of sale proceeds, MGR per draw was to be paid to BTC by the distributor.

In terms of Rule 3(16) of Lotteries (Regulation) Rules, 2010, the organising State shall keep records of the tickets printed, issued for sale, sold and those remaining unsold at the time of the draw, and the prize winning tickets along with the amount of prize or prizes in respect of each draw, in the manner prescribed by the organising State.

BTC could not produce data with respect to details of sale of tickets, prize money paid and rate at which the commission was to be paid to the distributors.

The distributor paid MGR per draw to BTC instead of depositing entire sale proceeds into the BTC accounts. This resulted in substantial loss of revenue to BTC. The position of sale proceeds *vis-à-vis* revenue received by the BTC is detailed below:

Table 2.3: Sale proceeds *vis-à-vis* revenue received by the BTC
(₹ in crore)

| Year | Sale Proceeds of Lotteries | Revenue deposited by the distributor |
|--------------|----------------------------|--------------------------------------|
| 2010-11 | 117.20 | 1.08 |
| 2011-12 | Not available | 0.23 |
| 2012-13 | Not available | 0.32 |
| 2013-14 | 123.86 | 3.99 |
| 2014-15 | 126.04 | 5.32 |
| Total | 367.10 | 10.94 |

Source: Information furnished by the distributor

As seen from the above table the data with respect to sale proceeds of two years (April 2011 – March 2013) was not available. As per data provided by distributors, during the remaining period there were sale proceeds of ₹367.10 crore which were not deposited into BTC's account. During 2010-15, BTC has been paid the revenue of ₹10.95 crore only (**Appendix V**).

Moreover, due to non-maintenance of complete records by BTC pertaining to cost of printing, sale proceeds, commission, prize money, the quantum of expenditure on conduct of lotteries for the audit period (2011-15) could not be ascertained.

2.2.3 Loss to the exchequer

Preparation of different lottery schemes and fixing of the face value of the tickets was the responsibility of the organising State. However, the lottery schemes conducted by BTC were prepared by the distributor and approved by the BTC. The distributor submitted schemes indicating different face values of tickets and printing of increased number of tickets to generate more sale proceeds. BTC has fixed Minimum Guaranteed Revenue (MGR) of ₹ 10,000 to ₹ 11,000 per draw during the period covered in audit and there was no enabling clause in the agreement with the distributor to maximise the revenue and hence the revenue from lottery was restricted to MGR. On the other hand there was no limit of revenue to the distributor. Thus, the BTC's annual revenue from lotteries remained fixed on the MGR per draw basis and resulted loss of revenue to BTC as discussed below.

The agreements executed (September 2009 and August 2014) by BTC with M/s Big Star G Services Pvt. Ltd also provided for deposit of sale proceeds at the face value of the tickets sold, from which expenses on printing of tickets, prize money etc., were to be met leaving residual value as revenue of BTC, with further protection of assured amount of MGR. As mentioned above, the complete data pertaining to sale proceeds, prize money, cost of printing, commission to distributors etc., for the period from January 2010 to March 2013 was not available with BTC.

However, data as furnished by the distributors for the period 2013-15 with corresponding revenue of BTC and earning of the distributor is tabulated below:

Table No. 2.4: Revenue accrued to the distributor and BTC from Lotteries

| Year | Number of tickets printed and sold (in crore) | Sale proceeds * (₹ in Crore) | Total prize money paid (₹ in Crore) | Expenditure on printing (₹ in Crore) | Lottery tax to other State (₹ in Crore) | Net proceeds (₹ in Crore) | Revenue (MGR) received by BTC (₹ in Crore) | Earning of the distributor (₹ in Crore) | Percentage of BTC's revenue to Net proceeds | Percentage of distributor's earning to Net proceeds |
|--------------|---|------------------------------|-------------------------------------|--------------------------------------|---|---------------------------|--|---|---|---|
| 2013-14 | 61.19 | 123.86 | 96.16 | 0.57 | 5.64 | 21.49 | 3.99 | 17.50 | 18.57 | 81.43 |
| 2014-15 | 63.02 | 126.04 | 101.73 | 0.77 | 7.52 | 16.02 | 5.32 | 10.70 | 33.21 | 66.79 |
| Total | 124.21 | 249.90 | 197.89 | 1.34 | 13.16 | 37.51 | 9.31 | 28.20 | 24.82 | 75.18 |

Source: Information furnished by the distributor

* The face value of the lottery ticket of all schemes was @ ₹ 2/- to ₹10/- during 2013-14 and @ ₹ 2/- during 2014-15.

Thus, during 2013-14 to 2014-15, out of total sale proceeds of ₹ 249.90 crore the distributor had deposited only ₹ 9.31 crore (3.72 per cent) to BTC as MGR whereas the distributor's earning was ₹ 28.20 crore (11.28 per cent). Further, against the net proceeds of ₹ 37.51 crore, BTC's share was only 24.82 per cent where as distributor's earning was 75.18 per cent. This resulted in a situation wherein the operation of lottery by BTC was more beneficial to the distributor than to the BTC itself.

2.2.4 Outstanding dues remaining unrecovered from earlier period

Rule 3 (6) of the Lotteries (Regulation) Rules, 2010 states that number of lottery draws except bumper draw, from all lottery schemes put together shall not be more than 24 per day.

As discussed earlier, BTC did not maintain any records in terms of Rule 3 (16) of Lotteries (Regulation) Rules, 2010. As a result from the records produced to audit, it appeared that BTC did not know the number of draw actually held and the amount due to it from the distributors.

However, on the basis of result sheets available and information furnished to audit by the distributor, at least 10,797 draws (detailed in **Appendix-V**) were held during the period covered under audit as shown in the following table:

Table -2.5: Number of weekly draws conducted during the audit period

| Year | Name of distributor | Type of lottery | Number of actual weekly draws held |
|--------------|------------------------------|-----------------|------------------------------------|
| 2010-11 | Big Star G Services Pvt. Ltd | Online | 217 |
| 2011-12 | -Do- | Online | 360 |
| | CAIRS Pvt. Ltd. | Online | 600 |
| 2012-13 | -Do- | Online | 48 |
| | Big Star G Services Pvt. Ltd | Online | 317 |
| 2013-14 | Big Star G Services Pvt. Ltd | Paper | 3,995 |
| | | Online | 996 |
| 2014-15 | Big Star G Services Pvt. Ltd | Paper | 2,896 |
| | | Online | 1,368 |
| Total | | | 10,797 |

Source: Result Sheets and Information furnished by distributor

Against 10,797 draws, the distributors were to pay ₹13.77 crore as MGR to BTC (Big Star: ₹ 13.12 crore and CAIRS: ₹ 0.65 crore). The distributors, however, paid ₹10.95 crore (Big Star: ₹ 10.72 crore and CAIRS: ₹ 0.23 crore) leaving a balance of ₹ 2.81 crore (Big Star: ₹ 2.40 crore and CAIRS: ₹ 0.41 crore). BTC claimed (December 2011) ₹ 1.44 crore from M/s Big Star G Services Pvt. Ltd against outstanding amount of ₹ 2.40 crore which has not been paid by the distributor till date (April 2017). Reason for shortfall in the claim amounting to ₹ 0.96 crore was not on record. On the other hand, distributorship of CAIRS was terminated (June 2012) in view of the Court judgement, which resulted in unrecovered MGR amounting to ₹ 0.41 crore from CAIRS and the firm had not furnished BG as discussed earlier. Consequently, BTC suffered a revenue loss of ₹ 0.41 crore.

In reply, BTC stated that action would be initiated after verification of records of the distributors. This also established that there was no system in place to verify the records of distributors as specified in Rule 4 (3) of Lotteries (Regulation) rule 2010 for keeping records of the tickets obtained, sold, remained unsold up to date and time of draw along with other details as may be specified by the organising State to ascertain whether they were remitting due amount to the BTC's accounts. This also indicated failure of control mechanism and lack of effective supervision.

The present status of action initiated had not been intimated (April 2017).

2.3. Printing of Lottery tickets

Rule 3 (5) of the Lotteries (Regulation) Rules, 2010 states that paper lottery tickets and stationary on which the online tickets are issued shall be printed by the organising State at Government press or any other high security press included in the panel of the Reserve Bank of India or the Indian Bankers' Association.

- **Selection of printers for paper lotteries:**

BTC engaged (December 2012) a printer⁸, without call of tender for printing of Bodoland Paper lottery tickets. The said printer was approved by the Indian Bank Association, Mumbai. BTC could not get competitive rates for printing as tender was not invited.

- **Agreements with Printers:**

An agreement was signed (27 December 2012) between BTC and the printing press without any reference to the rate and security deposit payable by the printer to safeguard BTC/stakeholders' interest on number, quality, security and inspection requirements of tickets/printing process etc. During 2013-14 and 2014-15, ₹ 1.21 crore was paid to the printers as printing charges.

- **Distribution of Printed Paper lotteries tickets:**

As per Clause IX of the agreement with the distributor dated 30 September 2009, the printed tickets should have been checked and cleared within the premises of printing press by the officer authorised by BTC, the distributor purchasing the entire lot of clear tickets should receive their delivery at the gate of the printing press.

However, as per information furnished by BTC, the printed lotteries tickets were directly delivered to the area-distributors without checking by the authorised officer of BTC, as required.

⁸ M/s Nu Tech Security23-DLF Industrial Estate, Phase – II, Faridabad - 121003, Haryana

Thus, due to delivery of printed tickets directly to the distributors, BTC could not check the number of tickets delivered, if there was over printing of tickets, duplication of tickets as well as to check quality of the tickets as mentioned in subsequent paragraphs.

- **Non-maintenance of records related to printed tickets:**

In terms of Rule 3(16) of Lotteries (Regulation) Rules, 2010, the organising State shall keep records of the tickets printed, issued for sale, sold and those remaining unsold at the time of the draw, and the prize winning tickets along with the amount of prize or prizes in respect of each draw, in the manner prescribed by the organising State.

BTC did not maintain any records regarding tickets printed, tickets issued to the distributor and tickets actually sold. Thus, there was no system to analyse the sale proceeds vis-à-vis number of tickets printed (paper lotteries) and sold (paper & online lotteries). In reply, BTC stated that action would be initiated as per audit observation. The present status of action initiated by BTC has not been intimated (April 2017).

Thus, due to non-maintenance of records the distributor could print/sell any number of tickets to increase their revenue and as such there was no control by the BTC on the printing process.

- **Excess printing of tickets:**

Scrutiny of records and information furnished to Audit by the distributor and the printer revealed that during 22 July 2013 to 31 March 2015, 50.92 crore tickets were printed as per printing order issued by BTC. However, as per the records of the distributor, 67.08 crore paper tickets were printed and sold during the said period which indicated that 16.16 crore tickets were printed in excess. Thus, the distributor earned not less than ₹ 32.32 crore by excess printing and selling of 16.16 crore tickets (considering minimum face value of each tickets @ ₹ 2).

In reply, BTC stated that printing of excess tickets by the distributors would be investigated and the details will be intimated to Audit. Result of investigation has not been intimated (April 2017).

- **Ticket size and font:**

As per Rule 3 (5) of Lotteries (Regulation) Rules, 2010, the paper lottery tickets and the stationery on which the online lottery tickets are issued shall be printed by the organising State at a Government press or any other high security press included in the panel of the Reserve Bank of India or the Indian Bank Association, Mumbai. Clause IX of the agreement dated 30 September 2009, states that the form, size and design of tickets shall be decided by the Secretary, BTC in consultation with distributor. The tickets printed for each draw should bear the imprint and logo of BTC, ticket number, draw date & time and price of ticket with facsimile signature of the Secretary, BTC to protect the interest of the customer as well as BTC.

The font size of the terms & conditions printed on the back side of the tickets of Bodoland lotteries marketed in Maharashtra were so small that they were barely legible even to a person of normal eye sight. The picture shown along side is an example of exact size of ticket of the Labh Laxmi Libra Sunday scheme.



Thus, the buyers were deprived of the opportunity to read clearly the information of lottery scheme printed on the reverse side of the tickets.

- **Similar Design:**

Audit noticed that the name of BTC and its logo were not very prominent to reflect the unique identity of BTC in terms of design. Even requisite care had not been taken to make the design different from the other State lottery tickets. As a matter of fact, the lottery tickets of BTC were so similar to other State lottery tickets that it cannot be easily identifiable as shown below:



BTC (Assam):Mumbai Laxmi Shankar Rani

Mizoram State lotteries :Mumbailaxmi Shankar

Thus, Bodoland lottery tickets were not differently designed from other state lottery tickets and could not be recognised distinctly from other State lottery tickets.

- **Security features not embedded in printed tickets:**

The lottery tickets of Bodoland bore the imprint and logo of the Council and facsimile signature of Director Bodoland Lotteries Department. However, BTC had not issued or prescribed any standard security features for incorporation in the lottery tickets other than the imprint and logo of the Council and facsimile signature of the Director, Bodoland Lotteries Department to prevent illegal printing of tickets.

2.4 Sale of online lotteries tickets in contravention of rules

BTC organised lotteries subject to the conditions specified in the lotteries (Regulation) Act, 1998, and the lotteries (Regulation) Rules 2010.

- **Online lotteries weekly scheme:**

Section 4 (a) of Lotteries (Regulations) Act, 1998 stipulates that “prizes shall not be offered on any pre-announced number or on the basis of a single digit.” Further, Rule 3(14) of Lotteries (Regulations) Rules, 2010 laid down that “An Organising State shall not offer a prize on a lotteries ticket or in an online lottery on the basis of single, double or triple digit in any form or combination”.

The Ministry of Home Affairs (MoHA), GoI had issued (August 2011) directions under Section 10 of the Lotteries (Regulation) Act, 1998 on the responsibility of the State Governments to ensure compliance with the provisions of the Lotteries (Regulation) Act, 1998 and the Lotteries (Regulation) Rules, 2010 in letter and spirit. As per the directions issued, the State Governments were to ensure that at least four digit lotteries were to be organized. Moreover, in any draw of four digits, a complete number should be drawn and nothing should be prefixed and suffixed to a single/double/triple digit number so drawn.

- **Restriction in online lotteries:**

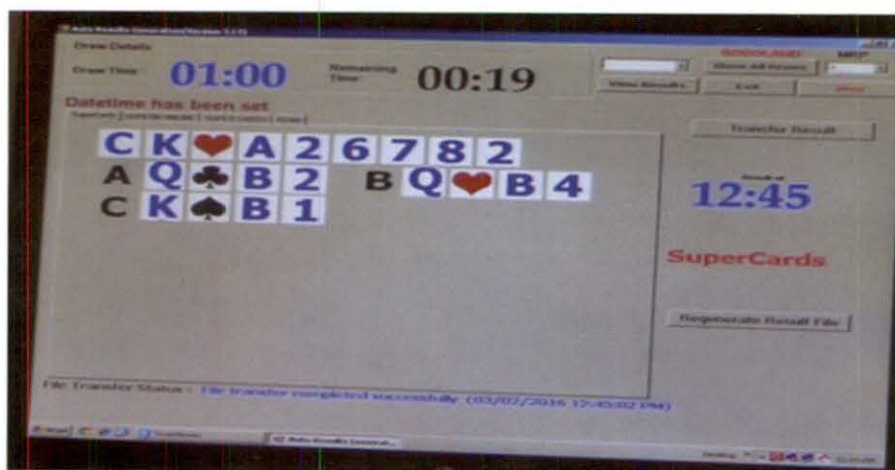
The very nature of online Lotteries allows not only the sale of all tickets in each individual scheme irrespective of geographical location but also empowers the player to choose the exact ticket to be purchased subject to availability in real time basis.

Examination of the serial numbers of the online lotteries tickets revealed the composition of ticket numbers as follows:

Each lottery scheme has an alpha-numeric series which determines the ticket number of the lottery scheme. The total number of tickets of a lottery scheme is the total number of combination of these alphanumeric characters. The alpha-numeric numbers of a Bodo Card Online ticket is set as follows:

| 1 st Place (P1) | 2 nd P1 | 3 rd P1 | 4 th P1 | 5 th P1 | 6 th P1 | 7 th P1 | 8 th P1 | 9 th P1 |
|----------------------------------|--|--------------------|--------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|
| Series No. | 1 st to 3 rd alphanumeric letter | | | 4 th digit | 5 th letter | 6 th digit | 7 th letter | 8 th digit |
| A,B,C,D,E,F,G, H,I,J,K,L,M, N | J/Q/K | ♥♠♦♣ or H/S/D/C | | A/B | 1-5 | 0-9 | 0-9 | 0-9 |

For example a first prize winning number can be A QDB23271 or A Q♦B2 3271. As per approved online lottery scheme, the player has to select one out of J/Q/K and one out of ♥Heart/ ♠Spade/ ♦Diamond/ ♣Claves, an alpha numeric Number (one out of A/B and one out of 1-5) and a four digit number (from 0000 to 9999). For the first prize, the complete set of the number (i.e. all 9 letters/digits including the series) are considered. As per the schemes, players were to choose only the alpha numeric/digits/symbols from 2nd to 9th place. When tickets are printed, the software automatically generates the series number.



Online lottery draws from the computer of Directorate of Lotteries, BTC in respect of online lotteries

As per approved scheme 96,00,000 combinations of tickets can be generated for entire 9 alpha-numeric numbers in one single draw. Since the probability to sell all 96,00,000 combinations in a single draw was very less and the players were not given the opportunity to select the entire 9 digits/number/ symbol etc., hence, the probability to winning first prize falling on an unsold tickets was very high.

Thus, the system adopted for online tickets was not only a violation to the Act and Rules, it also deprived the public who play the online lotteries to select the entire 9 digit/number/symbol of the ticket. Hence, the probability of winning of first prize was almost low.

- **Multiple number of tickets:**

Examination of online tickets of Bodo Cards online weekly schemes revealed that the unique ticket number was sold out from the online lotteries terminals on multiple occasions/numbers as shown in the following photographs:



The above pictures show that the online lotteries system allows buyers a multiple number of a same ticket number. Hence, online lotteries distributors can sell

theoretically any number of lottery tickets of a particular number of a particular draw while always leaving infinite number of unsold tickets. There is a possibility of getting number of prizes on a single number ticket and avoiding of payment of Income Tax by the winners which is discussed in *Paragraph no 2.11*

2.5 Information Technology (IT) process of online lotteries distributors/selling agents

During the period between January-March 2016 three site inspections were held with officials from the Directorate of Lotteries where online lotteries were being held. The deficiencies noticed are as discussed below:

- **Central computer server:**

As per Rule 2(1)(b) of Lotteries (Regulation) Rules, 2010 “central computer server” means a system of multiple computers at a central location under the direct control of the organising State that accepts, processes, stores and validates the online lottery transactions or otherwise manages, monitors and controls the entire system of online lottery. Further, as per clause 1 of the agreement dated 30 September 2009 with the distributor, a central computer server should be located at the office of the Secretary of the Bodoland Lottery Department. Scrutiny of records revealed that no central computer server was located in the premises of the Bodoland Lottery Department. The central computer server was located in Bangalore i.e. outside the BTC area which was against the agreement.

Thus, due to location of central computer server outside BTC area, BTC remains inaccessible to its own database and the actual physical and financial status of online lottery.

- **Mirror server :**

A mirror server is a file server that contains a duplicate set of files, so that the site or files are available in more than one place.

As per Clause XIII (September 2009) and 14 (5) (August 2014) of agreements between the BTC and distributor (Big Star G Services Pvt. Ltd.) for effective monitoring and security, the distributor shall also maintain a mirror server to have a ready back-up of the data and the mirror server should be updated simultaneously with the central server. However, no mirror server was installed in the draw hall of the directorate with back up data. Thus, audit could not ascertain the system in place to restore data in case of any disaster affecting the central computer server.

- **Online lotteries terminals:**

Audit observed that the distributor of online lotteries did not disclose the number of lottery terminals installed State-wise to the Directorate from time to time. Thus, the Directorate was unaware about the functioning, closing of old or opening of new terminals. The Directorate also neither insisted on the distributor to furnish details of terminals nor verified the status of terminals in other States.

Audit noticed that there was no system of geo-targeting/geo-mapping⁹ of online lotteries terminals by the online distributor to ensure that online lotteries were not run in the States/UTs where it was banned.

- **Stationery:**

Rule 3(5) of the Lotteries (Regulation) Rules, 2010 provides that the stationery on which the online lottery tickets are issued by the lottery terminals shall be printed by the organising States at a Government Press or any other High Security Press included in the panel of the RBI or the Indian Banks Association. In BTC M/s Nu-Tech Security printer was appointed for printing of lottery tickets since July 2013. As a result audit could not draw assurance about paper on which online tickets were printed in the terminals in respect of draws conducted prior to appointment of the printer.

- **Non-availability of experienced Information and Technology (IT) personnel or support:**

The BTC has been organising online lotteries for many years, which require services of an expert on Information & Communication Technology (ICT) to handle the operations of online lotteries and to safeguard the interest of BTC.

There was no regular officer/official in the Directorate having adequate knowledge of the operating systems, programme software and applications and communication technology used in running the online lottery schemes to regularly monitor the draw process of online lotteries/activities of the online distributors. Further, no expert/ IT personnel had been appointed in the Directorate.

In the absence of such IT expert staff or support, the Directorate was not able to monitor the activities of distributor of the online lotteries.

No reply has been received from BTC (April 2017)

2.6 Draw process

Section 4(e) of the Lotteries (Regulation) Act, 1998 provides that the State Government itself shall conduct the draws of all the lotteries. Again, Section 4(g) of the Act, states that the place of draw shall be located within the Organising State.

- **Paper lotteries:**

In BTC, draws of Paper lotteries were held in the draw hall located in the campus of the Director of Bodoland lotteries. The draws were conducted under the supervision of a draw judge. The draw judges were appointed from retired officers not below the rank of Under Secretary duly approved by the Council. The paper lotteries were drawn through computer using Auto results Generation software (version 7.17). No mechanical drawing machine was installed in BTC.

⁹ Geo targeting is the method of determining the geo-location of a website visitor and delivering different content to that visitor based on his or her location.

- **Online lotteries:**

In BTC, online lotteries were drawn by using same Auto results Generation (version 7.17) software used for paper lotteries. No separate random number generation device was used to get the draw result. The results generated were instantly transmitted to the central servers and from there to the various Points of Sales (PoS). Thus, result generated without using the separate random number generation device was not dependable and free from doubt.

In reply, BTC stated that mechanical draw machine would be installed shortly but remained silent about not using separate random number generation device for online lottery. Present position of installation of mechanical drawing machine has not been intimated (April 2017).

2.7 Publication of results

Rule 3 (12) of the Lotteries (Regulation) Rules, 2010 provides that the organising State shall publish the result of the draws in at least one national and two State level newspapers out of which one shall be in English as well as in its Official Gazette.

Results of Bodoland lotteries were published by the distributor in three newspapers viz. the *Mountaineer* in English, *Anugamini* in Hindi and *Khas Khabar* in Assamese but these are all local papers which indicated that results were not published in any national daily. BTC did not publish its results in official Gazette till date, however, BTC published the result in its official website. Thus, BTC violated the rule in publication of results.

In reply, BTC stated that national daily would be selected shortly for publication of result besides result would be published in Bodoland Gazette. The present status of publication of results in national newspaper and Official Gazette has not been intimated (April 2017).

2.8 Disbursement of prize money and maintenance of database of prize winners

Rule 3(9) of Lotteries (Regulation) Rules, 2010 provides that the first prize of any lotteries scheme shall not be less than ₹ 10,000 besides it shall be the responsibility of the organising State to ensure that income tax on prizes, wherever applicable, is deducted at source and that the prize money is credited to the bank account (/s) of the prize winner (/s).

- **Non-maintenance of database of prize winners:**

BTC did not maintain any database with respect to prize winning tickets along with the amount of prize in terms of Rule 3 (16). In the absence of any database indicating the name of the winners, amount of prize money, name of the lottery scheme, date of draw etc., the reported disbursement of ₹ 197.89 crore to the prize winners during 2013-14 and 2014-15 by the distributor also could not be verified in Audit.

- **Retention of prize money by the distributor:**

As per the agreement dated 04 August 2014, payments of above ₹ 10000, toward prizes, were to be made to the winner by BTC after deducting prescribed income tax at source. The sole distributor was authorised to make payment of prizes of ₹ 10000 or below to the prize winner on behalf of the BTC as per Income Tax Act, 1961.

In case of Bodoland Lotteries, the maximum amount of first prize was limited to ₹ 10,000 in case of all lotteries held during the period covered in audit. No database in respect of Prize winning Tickets (PWTs) and payment of prize money was maintained by BTC. Thus, BTC was not aware of payment of prize money to PWTs.

Scrutiny of records and information furnished to audit by the distributor revealed that Prize money ranging from 71 and 89 per cent of face value of tickets under different approved lottery schemes were payable to PWTs. During 2013-14 and 2014-15, prize money of ₹ 100.90 crore in 5902 draws (paper lotteries) were earmarked for PWTs against which the distributor disbursed ₹ 99.12 crore to PWTs in cash. The distributor, however, returned unclaimed prize money of ₹ 26,627/- for the year 2013-14 (January 2015) and ₹ 25,171/- for the year 2014-15 (May 2015) to BTC. Balance amount of ₹ 1.78 crore (detailed in **Appendix-VI**) was thus, retained by the distributors/ selling agents. The reason for retention of prize money by the distributor was not on record.

No record regarding payment of prize money to winners prior to the period 2013-14 was made available to Audit by the distributor.

In reply, BTC stated that the matter would be verified and action would be taken shortly. The result of verification has not been intimated (April 2017).

2.9 Unauthorised/ illegal/fictitious sale of lottery tickets

2.9.1 Illegal sale of lottery tickets

- BTC started operation of lotteries from January 2010. Lotteries were sold in BTC area (during 01 January 2010 to 30 September 2011 by Big Star and 01 January 2012 to 8 April 2012 by CAIRS). Since 1996, lotteries were banned in Assam. Bodoland Lotteries were to be operated in places where operation of lottery is legal. Thus, sale of lottery tickets in BTC area, being the territory within Assam, was illegal.
- BTC introduced (January 2013) paper lotteries for marketing in the State of Sikkim. Thereafter, different paper lottery schemes were approved for marketing in Sikkim namely Kuil weekly, Thangam weeklies, Nallanram weeklies etc. Scrutiny of records, revealed that the distributor (M/s Big Star G Services Pvt. Ltd.) unauthorizedly marketed the tickets in BTC areas in lieu of Sikkim. During 2013-14 and 2014-15, tickets for 5,897 draws (meant for Sikkim) were marketed in BTC areas for which the distributor avoided payment of ₹ 1.18 crore (@ ₹ 2,000, minimum amount payable per draw to the host State x 5897 draws) to the Government of Sikkim which resulted in extra profit to the

distributor. In view of ban of lottery in Assam, the sale of Bodoland lottery Tickets within BTC area was, illegal.

Scrutiny of records revealed that a complaint was received (20 April 2012) by the Principal Secretary, BTC from Deputy Commissioner (DC), Kokrajhar regarding running of illegal Bodoland lotteries in BTC area. In reply, BTC authority stated (11 June 2012) that no permission was accorded to any authority to conduct any lottery.

BTC in its reply stated that the matter was taken up with the Superintendent of Police and DC of the districts within BTC area to take necessary action. However, the current status of investigation has not been intimated to audit (April 2017).

2.9.2 Fictitious sale of lottery tickets

On 15 October 2014, the Inspector of the Special Police Station, Excise, Enforcement and lotteries Prohibition wing, Bangalore intimated BTC, that a case was registered against two persons who were caught red handed while selling computerised numbered sheets to the public as Bodoland lotteries Tickets. The persons were found utilising the result sheets of Bodoland lotteries and the computerised result sheets were written in Tamil language. BTC did not investigate the matter to ascertain whether fictitious tickets of Bodoland lotteries were sold in Karnataka, where selling of lottery tickets was banned.

Thus, BTC did not have any control over sale of tickets of approved schemes.

In reply, BTC accepted occurrence of lapses and assured that the matter would be verified. Regarding fake tickets in Karnataka, BTC opted not to interfere in the matter which was out of its preview.

2.9.3 Unauthorised sale of online lotteries in the name of Government of Assam (GoA)

In February 2016 joint team of audit and BTC representatives were formed for physical verification of terminals in Mohali. This revealed that six draws per day at an interval of 15 minutes of Bodoland lotteries were held for which tickets were generated from the terminals and sold to buyers. In case of two draws (at 12.15 PM & 01.00 PM) tickets were generated in the name of Government of Assam (GoA) and BTC whereas in respect of other four draws the tickets were generated in the name of BTC. Since Government of Assam is not conducting any lottery draw and lottery was totally banned in the State, the generation of tickets in the name of GoA was not only irregular but also misleading for the general public.

In reply, BTC stated that tickets which were generated in the name of GoA had been replaced by those in the name of BTC.

2.10 Charges paid to other States was more than the revenue earned by BTC from its own lotteries

As per Rule 3 (10) of Lotteries (Regulation) Rules, 2010, the organising State shall charge a minimum amount of five lakh rupees per draw for bumper draw of lottery and for all other forms of lottery, a minimum amount of ten thousand rupees per draw.

Again, as per Rule 3(11) of the said Rules, the State Government under whose jurisdiction the lotteries tickets are being sold shall be entitled to charge a minimum amount of two thousand rupees per draw from the organising State but the maximum amount chargeable shall not be more than what is being charged by the State Government from its own lotteries.

Scrutiny of records/ information furnished by the distributor revealed that the Government of Punjab charged ₹ 0.55 lakh per draw for Bodoland online lotteries marketed in Punjab whereas Government of West Bengal charged ₹ 5.00 lakh per draw and Government of Maharashtra charged ₹ 0.60 lakh per draw. However, BTC was getting revenue as MGR of ₹ 10,000 to ₹ 11,000 per draw from its own lottery. Thus, it is clear that the participating States earned more revenue out of Bodoland lotteries than what BTC earned out of its own lotteries.

2.11 Deduction of Income Tax at source on prize value

As per Rule 3 (18) of the Lotteries (Regulation) Rules, 2010, the State Government was to ensure that income tax on prizes, wherever applicable, is deducted at source. Section 194 B of Income Tax Act, 1961 as amended by Finance Act 2010 provides that the person responsible for paying to any person any income by way of winnings from any lotteries or cross word puzzle or card game and other game of any sort in an amount exceeding ₹ 10,000 shall, at the time of payment thereof, deduct income tax thereon at the rates in force. However, in case of Bodoland Lotteries, the first prize was limited to ₹ 10,000 in respect of paper and online lottery as a result deduction of income tax at source from winner was avoided.

A sample result of BTC paper lottery is shown below:

| GOVERNMENT OF BODOLAND (ASSAM) | | | | | | |
|--------------------------------|------------------------|---------|-------|-------|------|------|
| SINGAM ORANGE | | | | | | |
| Draw No: 109 | Draw Date on: 13/03/15 | | | | | |
| 1st Prize | Rs. 10,000/- | A 89840 | | | | |
| 2nd Prize | Rs. 7,004/- | 06188 | | | | |
| 3rd Prize | Rs. 3,500/- | | | | | |
| 01930 | 05086 | 09705 | 31364 | 32897 | | |
| 52173 | 84330 | 90201 | 96757 | 99946 | | |
| 4th Prize | Rs. 200/- | | | | | |
| 0830 | 1113 | 2414 | 4718 | 5625 | 5927 | 5993 |
| 6181 | 6884 | 9203 | | | | |
| 5th Prize | Rs. 100/- | | | | | |
| 1247 | 1802 | 2231 | 6536 | 7263 | 7803 | 7949 |
| 8581 | 9059 | 9202 | | | | |
| 6th Prize | Rs. 50/- | | | | | |
| 0021 | 0150 | 0298 | 0355 | 0419 | 0436 | 0456 |
| 0461 | 0601 | 0697 | 0872 | 0925 | 1003 | 1111 |
| 1231 | 1266 | 1481 | 1541 | 1606 | 1762 | 1772 |
| 1910 | 1951 | 2013 | 2022 | 2230 | 2237 | 2268 |
| 2273 | 2395 | 2437 | 2440 | 2491 | 2629 | 2694 |
| 2753 | 2765 | 2804 | 2896 | 2928 | 3233 | 3327 |
| 3339 | 3407 | 3433 | 3453 | 3609 | 3796 | 3932 |
| 4114 | 4263 | 4335 | 4354 | 4425 | 4475 | 4664 |
| 4957 | 4962 | 5056 | 5130 | 5140 | 5268 | 5466 |
| 5522 | 5817 | 5954 | 5968 | 6002 | 6176 | 6487 |
| 6492 | 6537 | 6630 | 6765 | 6940 | 6960 | 7014 |
| 7054 | 7183 | 7260 | 7299 | 7679 | 7894 | 8160 |
| 8374 | 8423 | 8494 | 8509 | 8557 | 8906 | 9205 |
| 9224 | 9281 | 9365 | 9403 | 9527 | 9657 | 9728 |
| 9792 | 9859 | | | | | |

Result of Draw no. 109 of Bodoland paper lottery dated 13/03/2015

The paper tickets having same number with different series were sold in group/ bundles and not as individual lottery tickets. The selection of numbers is predetermined by the players themselves based on previous draw results, intuition, lucky numbers, important dates etc. The buyers purchased similar number of bulk tickets keeping scope to maximise their gain by winning multiple prizes.

Except for the first prize (which was declared on entire series of six numbers), winner for second and third prize were declared on the last five digit of any series and forth to sixth prize winners were declared on the last four digits of any series. Thus, system of sale of bulk tickets and multiple tickets of same number facilitated evasion of income tax as tickets are sold in bunch for which the winner may get prize money more than ₹ 10,000 from multiple tickets of same number with different series.

BTC stated that tickets were sold in bundles and groups as per demand of the buyers. Prizes were given only to the winning tickets. The reply is not tenable as the sale of tickets to the buyers in bundles and groups may result in avoidance of payment of Income Tax.

2.12 Unsold paper tickets

Rule 4(3) and 4(5) of the Lotteries (Regulation) Rules, 2010 requires the distributor to maintain a record of the unsold tickets and return the unsold tickets to BTC. As per the provision of the agreement the distributor shall intimate the details of unsold tickets before the draw time or otherwise they will be treated as sold to the distributor.

The distributor neither submitted the records of unsold tickets nor paid sale proceeds for the unsold tickets as in case of sold tickets as well. BTC, also, did not carry out any inspection to ascertain the number of unsold tickets at any levels. Further, on audit requisition (January 2016) for furnishing of specimen tickets, the distributor furnished tickets (draw dates: 18, 20, 22 and 23 January 2016) which indicated that there were unsold tickets with the distributors. It was noticed in audit that prize money on unsold tickets, if any, was not being deposited in the Public Ledger Account of BTC by the distributor.

No reply has been received from BTC (April 2017).

2.13 Internal Control

Rule 3 (21) of the Lotteries (Regulation) Rule, 2010 prescribes that the organising State shall devise suitable means and procedures to effectively supervise the conduct of the lotteries including the process of draws and all steps till publications of results to avoid any malpractices.

During audit, it was noticed that in BTC, no suitable means and procedures were devised to effectively supervise the conduct of the lotteries as required under the Rule. No records indicating the number of draw held per day, tickets printed and sold to distributors were maintained. Distributor was allowed to take delivery of tickets from the printing press directly which was a clear violation of Lotteries (Regulation) Rule,

2010. Thus, there was no internal control system in BTC to supervise the conduct of lottery draws.

- **Absence of Internal Audit wing:**

In terms of Rule 3(19) of Lotteries (Regulation) Rules, 2010, every Organising State shall conduct an annual financial and systems audit of the various lotteries schemes organised by it including online lotteries. However, annual finance and systems audit of the various lotteries schemes organised by BTC has never been conducted.

In reply, BTC stated that action would be taken up for setting up of Internal Audit Wing. No action was taken till April 2017 to set up Internal Audit Wing.

2.14 Utilisation of Revenue generated from lotteries

As per agreement dated 30 September 2009 with distributor, BTC intends to increase its revenue from lotteries to be utilised for good causes like health, education, infrastructure development etc. The provision for revenue and expenditure there against during the years 2010-11 to 2014-15 is indicated in the table below:

Table – 2.6: Position showing revenue and expenditure

(₹ in crore)

| Year | Budget estimate | | Actual | |
|--------------|-----------------|-------------|--------------|--------------|
| | Receipt | Expenditure | Receipt | Expenditure |
| 2010-11 | 0.00 | 0.01 | 0.73 | 0.73 |
| 2011-12 | 0.20 | 0.08 | 0.59 | 0.59 |
| 2012-13 | 1.72 | 0.20 | 0.16 | 0.16 |
| 2013-14 | 1.00 | 0.22 | 4.13* | 4.13 |
| 2014-15 | 3.00 | 0.10 | 6.20* | 6.20 |
| Total | 5.92 | 0.61 | 11.81 | 11.81 |

Source: Council records

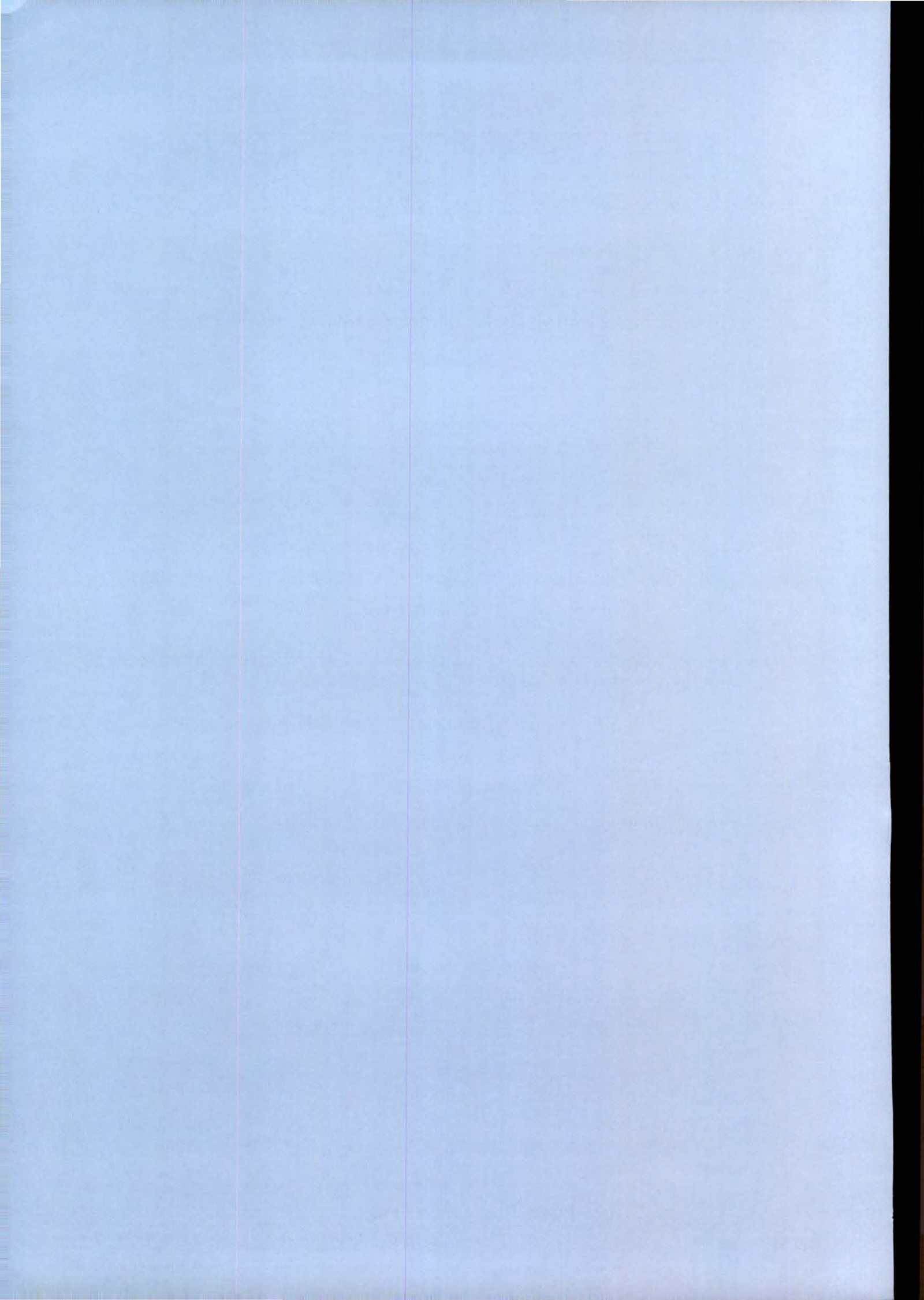
**The revenue receipts for the year 2013-14 and 2014-15 included cost of printing of tickets of ₹1.28 crore (₹0.51 crore during 2013-14 and ₹0.77 crore during 2014-15) but excluded ₹0.41 crore being MGR received for the period 01 March 2015 to 31 March 2015 but not accounted for during the year.*

Scrutiny of records and information furnished by BTC revealed that ₹ 0.22 crore was spent for infrastructure development (building & computer) and ₹1.21 crore towards payment of printing charges to the printer out of total receipt of ₹ 11.81 crore during 2010-11 to 2014-15, whereas balance of ₹ 10.38 crore was spent for disbursement of salary. Thus, the purpose of introduction of lotteries in BTC to increase its revenue to be utilised for health, education and infrastructure development remained unachieved.

In reply, BTC stated that to meet the shortfall of expenditure against salaries of staff and other related expenditure of Hon'ble Members, the miscellaneous revenue collection of entrusted departments of BTC was utilised in the interest of BTC.

The fact remains that lottery was introduced by BTC to increase its revenue to be utilised for good causes like health, education and infrastructure development which has not been achieved.

Chapter-III
Conclusions and Recommendations



Chapter III Conclusion and Recommendations

3.1 Conclusion

Bodoland Territorial Council (BTC) introduced Bodoland Lotteries in 2009. Government of Assam was not in favour of operations of lotteries in Bodoland as lotteries in Assam were banned and discontinued since December 1996. However, the Bodoland lottery was introduced by BTC and operated through appointment of sole distributor without the approval of Governor of Assam. After the enactment of Central Lotteries (Regulation) Act, 1998 and Lotteries (Regulation) Rules 2010, BTC proposed to adopt the Central Act and Rules by issuing a notification (February 2013). The Governor's Secretariat clarified to audit (May 2017) that the Governor has not given the assent to the said notification. Thus it appears that operation of Lotteries is being conducted by BTC without the assent of the Governor of Assam.

BTC did not maintain detailed break up of revenue and expenditure, data of sale of tickets, commission etc. As such BTC was not in a position to assess the due revenue from lotteries. Further, due to non deposit of the entire sale proceeds of lottery tickets in BTC Accounts and non maintenance of complete records by BTC pertaining to sale proceeds, prize money, commission, cost of printing, the quantum of loss of revenue of BTC during 2011-15 could not be ascertained.

Agreements executed by BTC with the distributors violated provisions of Central lotteries Rules which resulted in loss of revenue to Bodoland Territorial Council (BTC) and undue financial benefit to the distributors as the whole of the sale proceed calculated at face value of the tickets was not deposited to the accounts of BTC. Running of Bodoland lotteries was mainly in the hands of the distributor while the BTC was left with limited revenue of Minimum Guaranteed Revenue (MGR) per draw in violation of the Lotteries (Regulation) Rules 2010. As per the data furnished by the distributors audit noticed that during 2013-14 to 2014-15, out of total sales proceeds of ₹ 249.90 crore the distributor had deposited only

₹ 9.31 crore (3.72 per cent) to BTC as MGR whereas the distributor's profit was ₹ 28.20 crore (11.28 per cent). The entire sale proceeds of ₹ 249.90 crore during 2013-15 was not credited directly into BTC's accounts in violation of Rule 3 (17) read with rule 2 (h) of the Lotteries (Regulation) Rules, 2010 and Government of India's (GoI's) order. BTC did not maintained any records indicating number of draws held for both online and paper lotteries.

The printed lotteries tickets were directly delivered to the area-distributors without exercising any check by the BTC as required under Clause IX of the agreement with the distributors. Due to delivery of tickets directly to the agents of the distributors, BTC failed to exercise any check on quality and quantity of tickets printed and sale proceeds of tickets. Audit noticed excess printing of 16.16 crore lottery tickets on which distributor earned minimum ₹ 32.32 crore during 2013-15 which was not noticed by BTC.

The system adopted for online tickets was in violation to the Act and Rules as the Players were not given the opportunity to select the entire 9 digit/number/symbol of the ticket. Physical location of the Central Computer Server of online lotteries was not located within the State and BTC remained inaccessible to own database. Audit also noticed illegal/ unauthorised/ fictitious sale of Bodoland lottery tickets.

The maximum prize money of lotteries were fixed by the distributor at ₹10,000 or below which was exempted from payment of Income tax.

Monitoring and internal control system of the Department was very weak. Revenue generated from lotteries was not allocated to the intended purposes specified for organising lotteries.


3.2 Recommendations

The following recommendations are made:

- Approval of the Governor of Assam, may be obtained before operation of Bodoland lotteries;

- The terms and conditions of the agreement with the distributor and execution of the same must be ensured, in line with the provisions of the Act and Rules;
- Entire sale proceeds calculated on the face value of the tickets should be deposited into the BTC's accounts without any deduction and then payables may be made;
- The internal control mechanism may be strengthened by ensuring monitoring for adherence of provisions of the Act and the Rules with respect to operation of lotteries.
- The revenue generated from lotteries may be utilized towards the intended purposes.

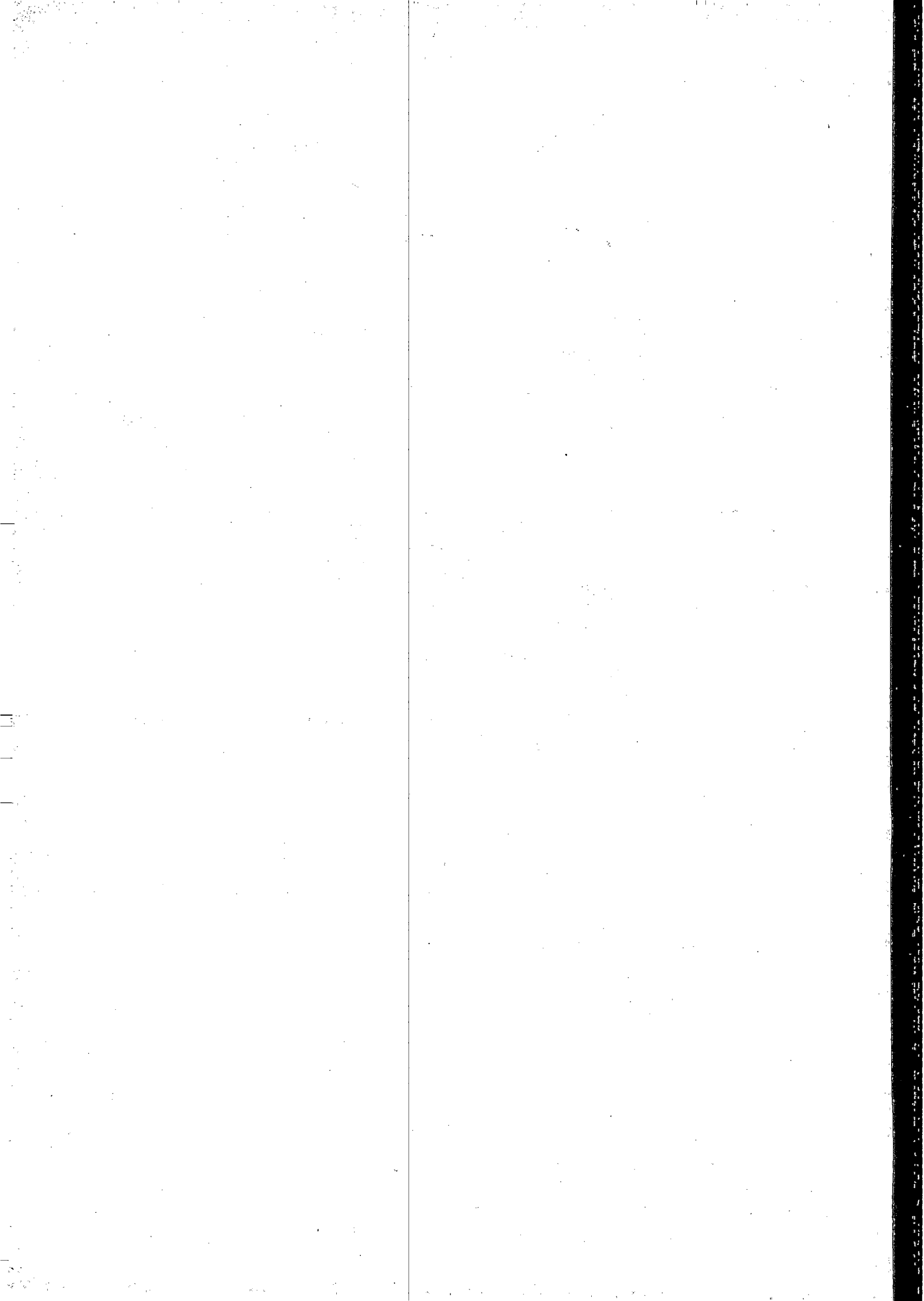
Guwahati
The : 28 July 2017


(Rashmi Aggarwal)
Accountant General (Audit)

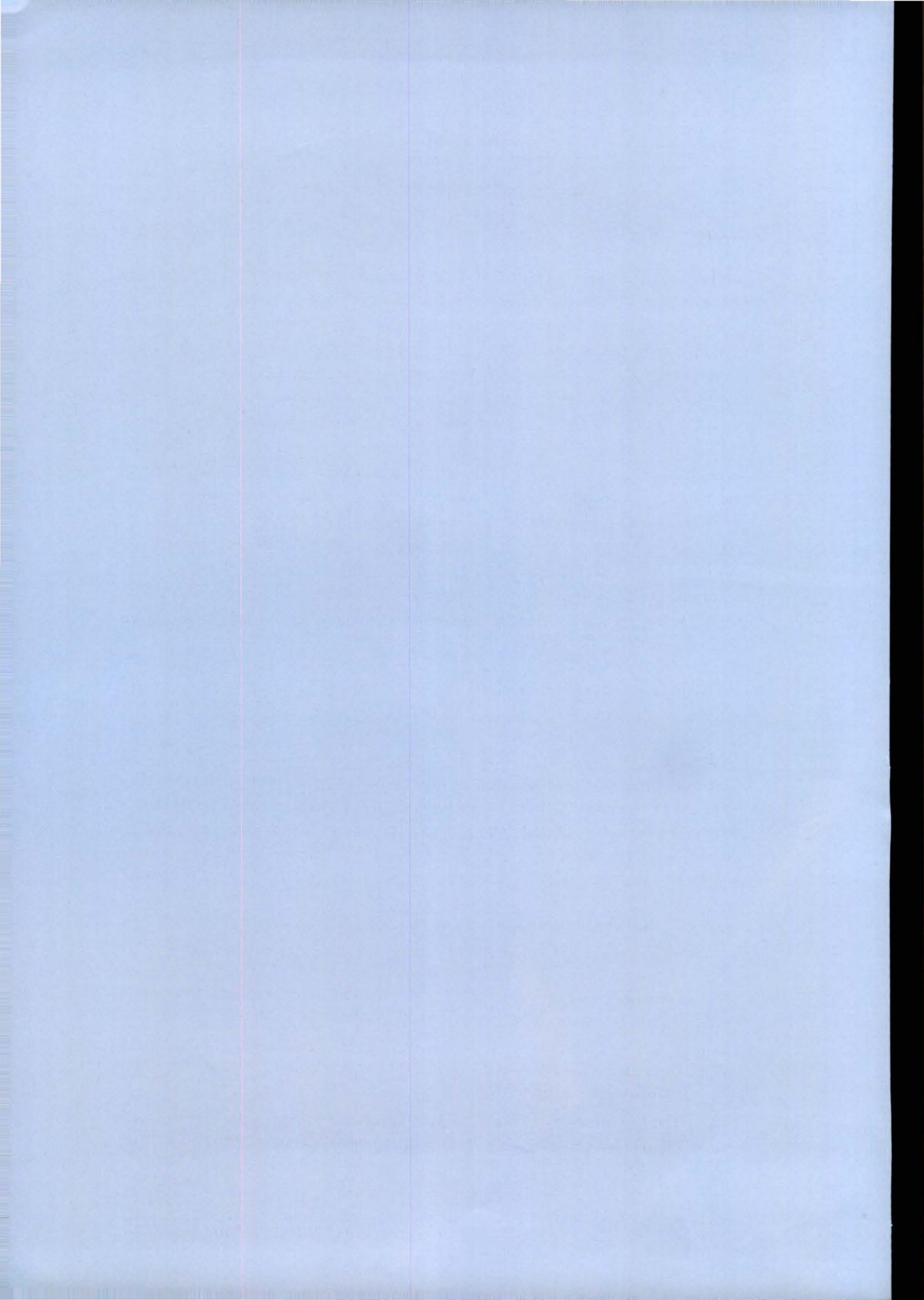
Countersigned

New Delhi
The : 14 August 2017


(Shashi Kant Sharma)
Comptroller and Auditor General of India



Appendices



Appendix – I
(Reference paragraph – 1.1)

Legal provisions for organizing lottery

The Lotteries (Regulation) Act, 1998

- **Section 4:** A State Government may organize, conduct or promote a lottery, subject to the following conditions namely:-(a) Prizes shall not be offered on any pre-announced number or on the basis of a single digit; (b) The State Government shall print the lottery tickets bearing the imprint and logo of the State in such manner that the authenticity of the lottery ticket is ensured; (c) The State Government shall sell the tickets either itself or through distributors or selling agents; (d) The proceeds of the sale of lottery tickets shall be credited into the public account of the State; (e) The State Government itself shall conduct the draws of all the lotteries; (f) The prize money unclaimed within such time as may be prescribed by the State Government or not otherwise distributed shall become the property of that Government; (g) The place of draw shall be located within the State concerned; (h) No lottery shall have more than one draw in a week; (i) The draws of all kinds of lotteries shall be conducted between such period of the day as may be prescribed by the State Government; (j) The number of bumper draws of a lottery shall not be more than six in a calendar year; (k) Such other conditions as may be prescribed by the Central Government.
- Any State Government has the power to prohibit the sale of tickets within the State, of a lottery organized, conducted or promoted by every other State (**Section 5**);
- **Section 7 (1) to (3)** of the Lotteries (Regulation) Act, provides that organizing/promoting/conducting any lottery by any department of the State Government in contravention of the provisions of the Act or sale, distribution or purchase of the tickets of such lottery by any person or agent or distributor, shall be punishable with rigorous imprisonment for a term which may extend to two years or with fine or with both; and

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

Provision under Rule 3

- (1) A State Government may organise a paper Lottery or online Lottery or both subject to the conditions specified in the Act and these rules.
- (2) The State Government may organise a Lottery or lotteries, if it so decides, by issuing a notification in its Official Gazette, outlining the purpose, scope, limitation and methods thereof.
- (3) The Organising State shall announce in advance, by way of a notification in the Official Gazette, the following information about every Lotteries, namely:-

- a) the name of the Lottery or Lotteries scheme;
 - b) prices of the Lottery ticket;
 - c) total number of tickets printed in case of paper Lottery;
 - d) gross value of the tickets printed;
 - e) name or names of the distributors or selling agents with their addresses and contact information;
 - f) prize structure;
 - g) the amount offered as prize money;
 - h) periodicity of the draw;
 - i) the place where the draw shall be conducted; and
 - j) the procedure for drawing the prize winning tickets or prize-winners.
- (4) In case an Organising State decides to organise more than one Lottery, the procedure as provided in sub-rule (3) shall be followed for each Lotteries.
 - (5) The paper Lotteries tickets and the stationery on which the online Lottery tickets are issued shall be printed by the Organising State at a Government Press or any other high security press included in the panel of the Reserve Bank of India or the Indian Banks' Association, Mumbai.
 - (6) The number of Lottery draws except bumper draw by an Organising State, from all the Lottery schemes put together, shall not be more than twenty-four per day.
 - (7) No draws of a Lottery shall be conducted on any National Holiday.
 - (8) The minimum sale price of a ticket shall not be less than ten thousand rupees.
 - (9) The first prize in any Lottery scheme shall not be less than ten thousand rupees.
 - (10) The Organising State shall charge a minimum amount of five lakh rupees per draw for bumper draw of Lottery and for all other forms of Lottery, a minimum amount of ten thousand rupees per draw.
 - (11) The State Government under whose jurisdiction the Lottery tickets are being sold shall be entitled to charge a minimum amount of two thousand rupees per draw from the Organising State but the maximum amount chargeable shall not be more than what is being charged by the State Government from its own lotteries.
 - (12) The Organising State shall publish the result of the draws in at least one national and two state level newspapers out of which one shall be in English as well as in its Official Gazette.
 - (13) The Organising State shall designate an officer not below the rank of Secretary to the Government of the State, as the designated authority, who shall be responsible for organising the Lottery in the State.
 - (14) An Organising State shall not offer a prize on a Lottery ticket or in an online Lottery on the basis of single, double or triple digit in any form or combination.
 - (15) In cases where an Organising State appoints or authorizes distributors or selling agents. It shall be the responsibility of the Organising State to ensure

that the said distributors or selling agents act in conformity with the provisions of the Act and these rules.

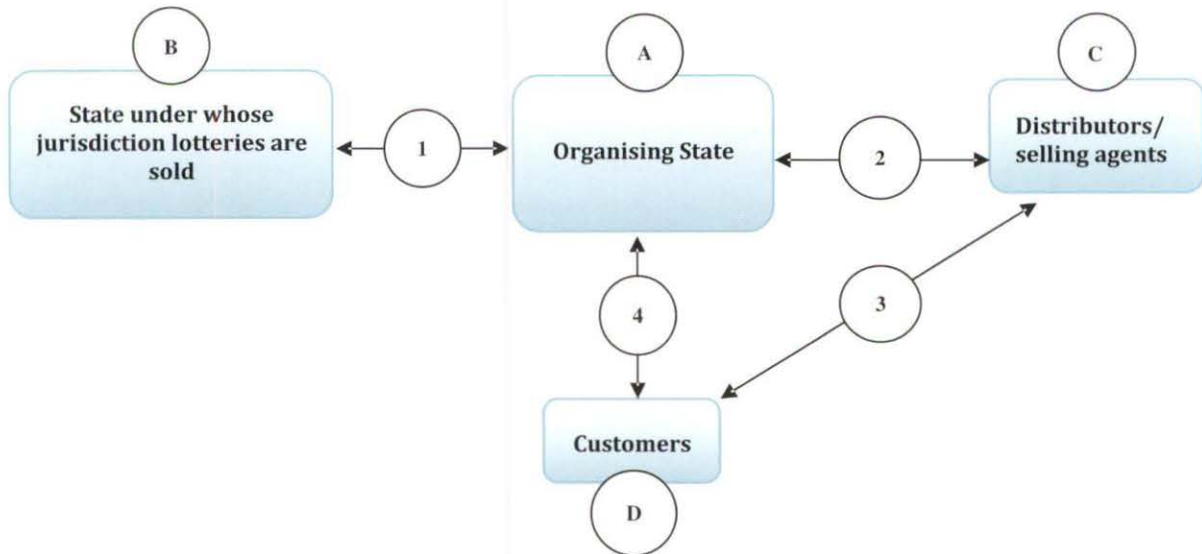
- (16) The Organising State shall keep records of the tickets printed, tickets issued for sale, tickets sold, tickets which remain unsold at the time of the draw, and the prize winning tickets along with the amount of prize or prizes in respect of each draw, in the manner prescribed by the Organising State.
- (17) The Organising State shall ensure that proceeds of the sale of Lottery tickets, as received from the distributors or selling agents or any other source, are deposited in the Public Ledger Account or in the Consolidated Fund of the Organising State.
- (18) It shall be the responsibility of the Organising State to ensure that income tax on prizes, wherever applicable, is deducted at source and that the prize money is credited to the bank account(s) of the prize winner(s).
- (19) Every Organising State shall conduct an annual financial and systems audit of the various Lotteries schemes organised by it including online Lottery.
- (20) The Central Government may also conduct an audit of any Lottery or Lottery scheme organised by any Organising State through the Comptroller and Auditor General of India or any other agency appointed by the Central Government for the purpose and take suitable action thereon.
- (21) The Organising State shall devise suitable means and procedures to effectively supervise the conduct of the Lottery including the process of draws and all steps till publication of results to avoid any malpractices.
- (22) Every State Government shall ensure that no Lottery, in any form, is organised by any authority other than the Organising State or its appointed distributors or selling agents within its jurisdiction.

Other main provision in the Rules:

- The distributors/selling agents (if there is any) shall maintain records of the tickets obtained from the organizing State, tickets sold and those which remain unsold up to the date and time of draw along with other details as may be specified by the organizing State; **{Rule 4 (3)}**
 - The organizing State shall pay to the distributors or selling agents any commission due to them and the prize amounts disbursed by the distributors or selling agents to the winners, if any, out of the money so deposited in the Public ledger Account (PLA) or in the Consolidated Fund (CF) of the organizing State; **{Rule 4(4)}**
- (23) The distributor or selling agents shall return the unsold tickets to the organizing State with full accounts along with the Challans of the money deposited in the PLA or CF of the organizing State. The unsold tickets shall be retained by the State for such period as may be specified and then be destroyed in the manner prescribed. **{Rule 4(5)}**

Appendix – II
(Reference paragraph – 1.1)

Relationship among various stakeholders



The core functions and responsibilities of elements ‘A’ to ‘D’ in the Lotteries process and their inter-relationship is discussed below:

| Element | Core functions and responsibilities |
|---------|---|
| A | <ul style="list-style-type: none"> • Conduct the Lotteries and sell the tickets either in its own territory or in the territory of any other State(s) or both; shall charge a minimum of ₹ 5 lakh per draw of bumper draw and ₹ 10,000 for any other draws; • publish the results through national newspapers; in case of appointment of distributors or selling agents - responsible to ensure that they act in conformity with the provisions of the Act and Rules; • print Lotteries tickets at a Government Press or any other high security press included in the panel of the RBI or Indian Banks’ Association, Mumbai; • keep record of tickets printed, issued, sold, that remaining unsold and the prize winning tickets and amount of prizes in respect of each draw; • ensure that the sale proceeds received from the distributors/selling agents are deposited into the Public Accounts or the Consolidated Fund of the State; • pay the prize winners following prescribed procedures and ensure deduction of income tax, wherever applicable is deducted and remitted; • conduct an annual financial and systems audit of the various Lotteries schemes organized by it including online Lotteries; • take suitable steps to effectively supervise the processes and to avoid malpractices; • pay to the distributors or selling agents any commission due to them and the prize amounts disbursed by them to the winners, if any, out of the money deposited into the Public Accounts or Consolidated Fund of the State. |
| B | <ul style="list-style-type: none"> • Entitled to charge a minimum of ₹ 2,000 per draw from the organizing State but not exceeding the amount charged from its own lotteries; • shall ensure that no Lotteries, in any form, is organized by any authority |

| | |
|---|---|
| | other than the organizing State or its appointed distributors or selling agents within its jurisdiction. |
| C | <ul style="list-style-type: none"> ◦ Maintain records of the tickets obtained from the organizing State, tickets sold and those remaining unsold up to the date and time of draw along with other details as may be specified; ◦ Return the unsold tickets to the organizing State with full accounts along with the Challans of the money deposited in the Public Ledger Account or the CF of the State through sale of tickets. |
| D | <ul style="list-style-type: none"> ◦ Preserve the tickets and in case of winning a prize, produce the same to the distributors/selling agents in case of prize up to ₹ 10,000 and along with required documents to the organizing State in case of prize above ₹ 10,000 for disbursement of the prize amount. |

Inter-relations between A, B, C and D

| Arrow reference | Between | Inter-relations |
|-----------------|---------|--|
| 1 | A and B | <ul style="list-style-type: none"> ◦ 'B' shall charge a minimum of ₹ 2,000 per draw from 'A' but not exceeding the amount charged from its own lotteries. ◦ If 'B' is of the opinion that the organizing State or their distributors/selling agents are organizing lotteries in violation of the provisions, it shall immediately bring the violations to the notice of the organizing State (A) along with details of such violations. ◦ 'A' shall respond within 30 days. If it is not satisfied with the response of 'A' or 'A' fails to respond within the time specified, 'B' shall report the matter to the Central Government for further action. ◦ Central Government may, after allowing reasonable opportunity to 'A' prohibit such lotteries. |
| 2 | A and C | <ul style="list-style-type: none"> ◦ 'C' shall furnish security deposit as decided by 'A'. ◦ 'A' shall print the tickets for the draws and hand over to 'C' who shall deposit the amount collected through sale of tickets in the PLA/CF of the 'A' and return the unsold tickets; or 'C' shall pay the agreed amount for each type of draws to 'A'. ◦ 'A' shall give commission as decided to 'C' and also reimburse the prize moneys disbursed by 'C' (amounts up to ₹ 10,000). |
| 3 | C and D | <ul style="list-style-type: none"> ◦ 'C' would sell tickets to the 'D' ◦ After declaration of the results of the draw, 'D' holding prize winning ticket (in case of prize money up to ₹ 10,000) would produce the ticket to 'C' for disbursement of the amount. |
| 4 | A and D | <ul style="list-style-type: none"> ◦ In case of prize money more than ₹ 10,000, 'D' would approach 'A' with prescribed documents and photographs and 'A' after satisfying itself and observing prescribed formalities disburse the prize money after deducting income tax due. |

Appendix – III

(Reference paragraph – 2.1.1)

Salient features of the agreement dated 30 September 2009 between BTC and M/s Big Star G Services Pvt. Ltd for conducting Bodoland lottery

- BTC decided to appoint M/s Big Star G Services Pvt. Ltd. as its sole and exclusive distributor for marketing, selling and distributing the BTC's lotteries (paper & Online) within the Bodoland territory as well as the other States in India through multiple mode of distribution such as internet and mobile apart from traditional mode for a period of five years. (Clause—II & III)
- The draw shall be conducted by the Council at Kokrajhar or any other place as may be decided by the council. Draw shall be performed through certified Draw Star Software or any other specially design draw machine by the council. (Clause- V).
- The tickets shall be printed with printers with whom the council has signed the agreement after evaluation. (Clause- IX)
- The expenditure for printing of the tickets shall be borne by the council. On behalf of the council, the distributor may make payments of the cost of paper printing charges to the respective suppliers, if so instructed by the council. (Clause- IX)
- The online lottery tickets shall be printed by the lottery terminal after the lottery number selected by the player and is validated by endorsing a validation number given by central server/ main computer which is under the control of BTC. (Clause- IX)
- The form, size and design of tickets shall be decided by the Secretary of the Council in consultation with the distributor. (Clause- IX)
- The lottery tickets should bear the imprint and logo of the Bodoland Territorial council, ticket number, draw date and price of ticket. Further all such tickets shall be authenticated with the digital/ facsimile signature of the Secretary of BTC. (Clause- IX)
- The distributor shall provide the council with the following bank guarantees- (i) for paper lottery- ₹10 lakh; (ii) for online lottery-₹15 lakh. (Clause- X)
- The Agreement inter-alia provided that distributor shall procure lottery, tickets at a discounted rate from BTC and ensure the following share of revenue(Clause- X)

| | | |
|----|---|---|
| 1. | Double/Three digits weekly/ fortnightly/monthly lotteries | 0.5% of Gross Turnover of Sold Tickets for every draw |
| 2. | Bumper draw as may be allotted by Council | 2% of Gross Turnover of Sold Tickets for every draw |
| 3. | Online lotteries | Varying from 0.5% to 4% of Gross Turnover |

- The distributor shall deposit the sale proceeds/cost of tickets as may be determined by the council from time to time (Clause-XI).
- The distributor shall keep proper account which shall be opened for inspection by the uthorized officer of the council (Clause- XII).

Appendix- IV
(Reference paragraph – 2.1.5)

Details of lotteries having similar names but made to differ by suffixing during the period from 2010-11 to 2014-15

| Period | Name of lotteries | Name of the distributor | Types of lotteries |
|-----------------------|---|-------------------------|--------------------|
| 2010-11 | Cards Joker Mudra Chaaya, Cards Joker MugdhaChanda, Cards Joker MuktiChandrin, Cards Joker MuniyaCharu, Cards Joker Naaz Clay, Cards Joker Nadira Conner, Cards Joker Naina Moon, Cards Joker NajmaMangal, Cards Joker Namita Tulip, Cards Joker Nanda Bike, Cards Joker Nandika Ban, Cards Joker Nandita Ian, Cards Joker Narmada Pan, Cards Joker Mudra Chadna, Cards Joker MugdhaChandana, Cards Joker MuktiChanle, Cards Joker Muniya Chintan, Cards Joker Naaz Clayton, Cards Joker Nandita Cooper, Cards Joker Naina Earth | Big Star | Online |
| 2011-12 | Rambha Crystal, Rambha Emerald, Rambha Pearl, Rambha Plated, Rambha Ruby, RambhaSaphire, Rambha Stone, Ramita Apple, Ramita Berry, Ramita Fig, Ramita Grape, Ramita Lemon, Ramita Mango, Ramita Pear, Rangana Beetroot, RanganaBrinjal, Rangana Cabbage, Rangana Carrot, Rangana Chilli, Rangana Onion, Rangana Tomato, Ranita Candy, RanitaChocos, RanitaFruitbar, Ranita Honey, Ranita Jam, Ranita Jelly, Ranita Wafers, Ranjini Black, Ranjini Blue, Ranjini Orange, Ranjini Pink, Ranjini Red, Ranjini White, Ranjini Yellow, Rashi Aqua, Rashi Brown, Rashi Green, Rashi Grey, Rashi Indigo, Rashi Teal, Rashi Violet, | Big Star | Online |
| 01-01-12 to 08-04-12 | Weekly Series of Kuli, Thangam, Singam, Nallaneram, Kumaran, Vishnu, Rosa, Dear | CAIRS | Online |
| 2013- 14 and 2014- 15 | Lucky Cards Ashika, Lucky Cards Ashima, Lucky Cards Ashira, Lucky Cards Ashis, Lucky Cards Ashita, Lucky Cards Ashka, Lucky Cards Ashley, Lucky Cards Ashma, Lucky Cards Ashmita, Lucky Cards Ashna, Lucky Cards Ashnaa, Lucky Cards Ashoka, Lucky Cards Asin, Lucky Cards Asita, Lucky Cards Asiya, Lucky Cards Askini, Lucky Cards Aslesha, Lucky Cards Asma, Lucky Cards Asmita, Lucky Cards Astha, Lucky Cards Asthika, Lucky Cards Astrid, Lucky Cards Asvedha, Lucky Cards Asvika, Lucky Cards Atheeva, Lucky Cards Athena, Lucky Cards Athira, Lucky Cards Atif, Lucky Cards Atina, Lucky Cards Atiriya, Lucky Cards Atishaya, Lucky Cards Atiya, Lucky Cards Atmaja, Lucky Cards Atmika, Lucky Cards Atreyi, Lucky Cards Attiya, Lucky Cards Bow, Lucky Cards Chemistry, Lucky Cards Cinnamon, Lucky Cards Evergreen, Lucky Cards Exhaust Fan, Lucky Cards Fennel, Lucky Cards Fog, Lucky Cards Gosling, Lucky Cards Green Wrapzone, Lucky Cards Humid, Lucky Cards Hydrochloric, Lucky Cards Jasmin, Lucky Cards Jewish, Lucky Cards Julian, Lucky Cards Kingfisher, Lucky Cards Lavendar, Lucky Cards Magic Keys, Lucky Cards Orange, Lucky Cards Pedestal Fan, Lucky Cards Pineapple, Lucky Cards Plumber, Lucky Cards Puzzle Stone, Lucky Cards Python, Lucky Cards Rattle, Lucky Cards Robbit, Lucky Cards Rocket, Lucky Cards Sahara, Lucky Cards Samy, Lucky Cards Sankar, Lucky Cards Santham, Lucky Cards Shares, Lucky Cards Shivam, Lucky Cards Shivani, Lucky Cards Shobana, Lucky Cards Soni, Lucky Cards Spanish, Lucky Cards Sport, Lucky Cards Stiletto, Lucky Cards Subha, Lucky Cards Subham, Lucky Cards Sugul, Lucky Cards Sulphuric, Lucky Cards Willow, | Big Star | Paper |

Appendix- V

(Reference Paragraph - 2.2.2 and 2.2.4)

Details of actual revenue due as per Minimum Guaranteed Revenue (MGR) and revenue paid during the period from January 2010 to March 2015

(Amount in ₹)

| From | To | No. of Draws held | Total Sale Proceeds | Rate at which revenue paid by the distributors | Amount of Revenue to be deposited as per MGR | Amount of Revenue Paid by the distributors | Difference | Name of distributor | Remarks |
|--------------|------------|-------------------|----------------------|---|---|--|--------------------|---------------------|--|
| 01-01-2010 | 30-09-2010 | Not available | 10833,78,500 | 1% of total sale proceeds | 108,33,785 | 108,33,785 | 0 | Big Star | - |
| 01-10-2010 | 28-02-2011 | Not available | 886,21,300 | 1% of 8,86,21,300 | 8,86,213 | 0 | 8,86,213 | Big Star | - |
| 01-03-2011 | 31-03-2011 | 217 | Not available | ₹10,000 per draw (7 draws per day) | 21,70,000 | 0 | 21,70,000 | Big Star | - |
| 01-04-2011 | 30-09-2011 | 360 | Not available | ₹10,000 per draw (6 draws per day) | 109,80,000 | 0 | 109,80,000 | Big Star | As per results sheet 360 nos. of draws held (6 draws per day) Stopped from 01 October 2011 |
| 01-10-2011 | 31-12-2011 | 0 | 0 | 0 | 0 | 0 | 0 | - | No draws held |
| 01-01-2012 | 31-01-2012 | 240 | Not available | ₹10,000 per draw | 24,00,000 | 23,60,000 | 40,000 | CAIRS | As per result sheets 240 nos of draws held |
| 01-02-2012 | 31-03-2012 | 360 | Not available | -do- | 36,00,000 | 0 | 36,00,000 | CAIRS | No revenue paid |
| 01-04-2012 | 08-04-2012 | 48 | Not available | -do- | 4,80,000 | 0 | 4,80,000 | CAIRS | CAIRS stopped draw of lotteries |
| 09-04-2012 | 20-01-2013 | 0 | 0 | 0 | 0 | 0 | 0 | Big Star | No draws held |
| 21-01-2013 | 31-03-2013 | 317 | Not available | ₹10,000 per draw | 31,70,000 | 31,70,000 | 0 | Big Star | - |
| 01-04-2013 | 21-07-2013 | 989 | Not available | -do- | 98,90,000 | 98,90,000 | 0 | | Paper lotteries 989 |
| 22-07-2013 | 31-03-2014 | 4002 | 12386,16,274 | -do- | 400,20,000 | 300,40,000 | 99,80,000 | Big Star | Paper lotteries 3006, Online 996 |
| 01-04-2014 | 31-03-2015 | 4264 | 12604,10,150 | ₹10,000 per draw up to 30-09-2014 ₹10,000 per draw from 01-10-2014 | 2,82,40,000 + 2,50,00,000 = 5,32,40,000 | 532,40,002 | -2 | Big Star | 2824 draws @ ₹10000 (1368 online & 1456 paper) and 1440 @ ₹11000 |
| Total | | 10,797 | 367,10,26,224 | | 13,76,69,998 | 10,95,33,787 | 2,81,36,211 | | |

Source: Departmental records and information furnished by distributors.

Appendix- VI
(Reference Paragraph-2.8)

Details of dues and disbursement of Prize Winning Tickets (PWT) during the period from 22 July 2013 to 31 March 2015

(Amount in ₹)

| Sl No. | Name of Scheme | Number of Draws Held | MRP | Total Number of Tickets Printed | Total face value of tickets | Percent -age of PWT | Amount of PWT to be paid | Disbursed PWT Value Upto ₹ 10,000 | Difference between PWT amount paid and to be paid |
|---|--------------------------|----------------------|-----|---------------------------------|-----------------------------|---------------------|--------------------------|-----------------------------------|---|
| From 22-July 2013 to 31 March 2014 | | | | | | | | | |
| 1 | Yellow Singam Monday | 53 | 2 | 69,00,000 | 138,00,000 | 74.50 | 102,81,000 | 98,80,389 | 4,00,611 |
| 2 | Green Singam Tuesday | 52 | 2 | 68,00,000 | 136,00,000 | 74.50 | 101,32,000 | 97,31,279 | 4,00,721 |
| 3 | Red Singam Wednesday | 51 | 2 | 67,00,000 | 134,00,000 | 74.50 | 99,83,000 | 95,82,886 | 4,00,114 |
| 4 | Violet Singam Thursday | 51 | 2 | 67,00,000 | 134,00,000 | 74.50 | 99,83,000 | 95,83,582 | 3,99,418 |
| 5 | Orange Singam Friday | 52 | 2 | 68,00,000 | 136,00,000 | 74.50 | 101,32,000 | 97,33,208 | 3,98,792 |
| 6 | White Singam Saturday | 52 | 2 | 68,00,000 | 136,00,000 | 74.50 | 101,32,000 | 97,33,493 | 3,98,507 |
| 7 | Blue Singam Sunday | 51 | 2 | 67,00,000 | 134,00,000 | 74.50 | 99,83,000 | 95,84,789 | 3,98,211 |
| 8 | Pigeon Kuil Monday | 53 | 2 | 101,00,000 | 202,00,000 | 74.50 | 150,49,000 | 140,88,838 | 9,60,162 |
| 9 | Sparrow Kuil Tuesday | 52 | 2 | 100,00,000 | 200,00,000 | 74.50 | 149,00,000 | 139,40,264 | 9,59,736 |
| 10 | Peacock Kuil Wednesday | 51 | 2 | 99,00,000 | 198,00,000 | 74.50 | 147,51,000 | 137,91,847 | 9,59,153 |
| 11 | Crow Kuil Thursday | 51 | 2 | 99,00,000 | 198,00,000 | 74.50 | 147,51,000 | 137,92,393 | 9,58,607 |
| 12 | Myna Kuil Friday | 52 | 2 | 100,00,000 | 200,00,000 | 74.50 | 149,00,000 | 139,42,238 | 9,57,762 |
| 13 | Woodpecker Kuil Saturday | 52 | 2 | 100,00,000 | 200,00,000 | 74.50 | 149,00,000 | 139,43,093 | 9,56,907 |
| 14 | Swan Kuil Sunday | 51 | 2 | 99,00,000 | 198,00,000 | 74.50 | 147,51,000 | 137,93,919 | 9,57,081 |
| 15 | White Rosa Monday | 53 | 2 | 53,00,000 | 106,00,000 | 74.50 | 78,97,000 | 77,76,280 | 1,20,720 |
| 16 | Black Rosa Tuesday | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 76,27,909 | 1,20,091 |
| 17 | Red Rosa Wednesday | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 74,78,870 | 1,20,130 |
| 18 | Pink Rosa Thursday | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 74,78,869 | 1,20,131 |
| 19 | Yellow Rosa Friday | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 76,28,730 | 1,19,270 |
| 20 | Orange Rosa Saturday | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 76,28,801 | 1,19,199 |
| 21 | Violet Rosa Sunday | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 74,79,758 | 1,19,242 |
| 22 | Sun Kumaran Monday | 53 | 2 | 53,00,000 | 106,00,000 | 74.50 | 78,97,000 | 77,76,784 | 1,20,216 |
| 23 | Moon Kumaran Tuesday | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 76,27,855 | 1,20,145 |

| Sl No. | Name of Scheme | Number of Draws Held | MRP | Total Number of Tickets Printed | Total face value of tickets | Percent -age of PWT | Amount of PWT to be paid | Disbursed PWT Value Upto ₹ 10,000 | Difference between PWT amount paid and to be paid |
|--------|------------------------------|----------------------|-----|---------------------------------|-----------------------------|---------------------|--------------------------|-----------------------------------|---|
| 24 | Star Kumaran Wednesday | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 74,78,708 | 1,20,292 |
| 25 | Fire Kumaran Thursday | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 74,79,261 | 1,19,739 |
| 26 | Storm Kumaran Friday | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 76,28,389 | 1,19,611 |
| 27 | Wave Kumaran Saturday | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 76,28,585 | 1,19,415 |
| 28 | Thunder Kumaran Sunday | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 74,79,829 | 1,19,171 |
| 29 | Vishnu Sri Monday | 53 | 2 | 53,00,000 | 106,00,000 | 74.50 | 78,97,000 | 77,76,676 | 1,20,324 |
| 30 | Vishnu Ram Tuesday | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 76,28,017 | 1,19,983 |
| 31 | Vishnu Krish Wednesday | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 74,78,762 | 1,20,238 |
| 32 | Vishnu Yoga Thursday | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 74,79,315 | 1,19,685 |
| 33 | Vishnu Sarva Friday | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 76,28,335 | 1,19,665 |
| 34 | Vishnu Surya Saturday | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 76,28,855 | 1,19,145 |
| 35 | Vishnu Deva Sunday | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 74,79,471 | 1,19,529 |
| 36 | Gold Thangam Monday | 53 | 2 | 69,00,000 | 138,00,000 | 74.50 | 102,81,000 | 98,80,676 | 4,00,324 |
| 37 | Silver Thangam Tuesday | 52 | 2 | 68,00,000 | 136,00,000 | 74.50 | 101,32,000 | 97,32,194 | 3,99,806 |
| 38 | Platinum Thangam Wednesday | 51 | 2 | 67,00,000 | 134,00,000 | 74.50 | 99,83,000 | 95,83,531 | 3,99,469 |
| 39 | Topaz Thangam Thursday | 51 | 2 | 67,00,000 | 134,00,000 | 74.50 | 99,83,000 | 95,83,491 | 3,99,509 |
| 40 | Sapphire Thangam Friday | 52 | 2 | 68,00,000 | 136,00,000 | 74.50 | 101,32,000 | 97,32,488 | 3,99,512 |
| 41 | Emerald Thangam Saturday | 52 | 2 | 68,00,000 | 136,00,000 | 74.50 | 101,32,000 | 97,33,185 | 3,98,815 |
| 42 | Ruby Thangam Sunday | 51 | 2 | 67,00,000 | 134,00,000 | 74.50 | 99,83,000 | 95,85,022 | 3,97,978 |
| 43 | Luck Nallaneram Monday | 53 | 2 | 53,00,000 | 106,00,000 | 74.50 | 78,97,000 | 77,76,480 | 1,20,520 |
| 44 | Chance Nallaneram Tuesday | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 76,28,034 | 1,19,966 |
| 45 | Fortune Nallaneram Wednesday | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 74,79,103 | 1,19,897 |
| 46 | Game Nallaneram Thursday | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 74,79,244 | 1,19,756 |
| 47 | Charm Nallaneram Friday | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 76,27,781 | 1,20,219 |
| 48 | Skill Nallaneram Saturday | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 76,28,693 | 1,19,307 |
| 49 | Effort Nallaneram Sunday | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 74,79,954 | 1,19,046 |
| 50 | Rasi Diamond Monday | 14 | 2 | 14,00,000 | 28,00,000 | 74.50 | 20,86,000 | 19,80,616 | 1,05,384 |
| 51 | Rasi Royal Tuesday | 14 | 2 | 14,00,000 | 28,00,000 | 74.50 | 20,86,000 | 19,81,140 | 1,04,860 |
| 52 | Rasi Supreme Wednesday | 14 | 2 | 14,00,000 | 28,00,000 | 74.50 | 20,86,000 | 19,81,152 | 1,04,848 |

| Sl No. | Name of Scheme | Number of Draws Held | MRP | Total Number of Tickets Printed | Total face value of tickets | Percent -age of PWT | Amount of PWT to be paid | Disbursed PWT Value Upto ₹ 10,000 | Difference between PWT amount paid and to be paid |
|--|--|----------------------|-----|---------------------------------|-----------------------------|---------------------|--------------------------|-----------------------------------|---|
| 53 | Rasi Crystal Thursday | 14 | 2 | 14,00,000 | 28,00,000 | 74.50 | 20,86,000 | 19,81,292 | 1,04,708 |
| 54 | Rasi Gems Friday | 14 | 2 | 14,00,000 | 28,00,000 | 74.50 | 20,86,000 | 19,81,368 | 1,04,632 |
| 55 | Rasi Super Saturday | 14 | 2 | 14,00,000 | 28,00,000 | 74.50 | 20,86,000 | 19,81,508 | 1,04,492 |
| 56 | Rasi Gold Sunday | 14 | 2 | 14,00,000 | 28,00,000 | 74.50 | 20,86,000 | 19,81,840 | 1,04,160 |
| 57 | Royal Deer Monday | 15 | 2 | 15,00,000 | 30,00,000 | 74.50 | 22,35,000 | 21,22,372 | 1,12,628 |
| 58 | Super Deer Tuesday | 15 | 2 | 15,00,000 | 30,00,000 | 74.50 | 22,35,000 | 21,22,394 | 1,12,606 |
| 59 | Pearl Deer Wednesday | 15 | 2 | 15,00,000 | 30,00,000 | 74.50 | 22,35,000 | 21,22,608 | 1,12,392 |
| 60 | Platinum Deer Thursday | 15 | 2 | 15,00,000 | 30,00,000 | 74.50 | 22,35,000 | 21,22,950 | 1,12,050 |
| 61 | Gold Deer Friday | 15 | 2 | 15,00,000 | 30,00,000 | 74.50 | 22,35,000 | 21,22,972 | 1,12,028 |
| 62 | Diamond Deer Saturday | 15 | 2 | 15,00,000 | 30,00,000 | 74.50 | 22,35,000 | 21,23,250 | 1,11,750 |
| 63 | Silver Deer Sunday | 15 | 2 | 15,00,000 | 30,00,000 | 74.50 | 22,35,000 | 21,23,144 | 1,11,856 |
| 64 | Deer Royal Monday | 37 | 2 | 37,00,000 | 74,00,000 | 74.50 | 55,13,000 | 55,12,649 | 351 |
| 65 | Deer Super Tuesday | 36 | 2 | 36,00,000 | 72,00,000 | 74.50 | 53,64,000 | 53,63,391 | 609 |
| 66 | Deer Pearl Wednesday | 35 | 2 | 35,00,000 | 70,00,000 | 74.50 | 52,15,000 | 52,14,430 | 570 |
| 67 | Deer Platinum Thursday | 35 | 2 | 35,00,000 | 70,00,000 | 74.50 | 52,15,000 | 52,14,347 | 653 |
| 68 | Deer Gold Friday | 36 | 2 | 36,00,000 | 72,00,000 | 74.50 | 53,64,000 | 53,63,898 | 102 |
| 69 | Deer Diamond Saturday | 36 | 2 | 36,00,000 | 72,00,000 | 74.50 | 53,64,000 | 53,63,988 | 12 |
| 70 | Deer Silver Sunday | 35 | 2 | 35,00,000 | 70,00,000 | 74.50 | 52,15,000 | 52,14,896 | 104 |
| 71 | Bodo Star Deluxe Monday | 2 | 10 | 2,00,000 | 20,00,000 | 74.50 | 14,90,000 | 15,00,000 | -10,000 |
| 72 | Bodo Star Classic Tuesday | 2 | 10 | 2,00,000 | 20,00,000 | 74.50 | 14,90,000 | 15,00,200 | -10,200 |
| 73 | Bodo Star Super Wednesday | 2 | 10 | 2,00,000 | 20,00,000 | 74.50 | 14,90,000 | 15,00,365 | -10,365 |
| 74 | Bodo Star Prince Thursday | 2 | 10 | 2,00,000 | 20,00,000 | 74.50 | 14,90,000 | 15,00,600 | -10,600 |
| 75 | Bodo Star Gems Friday | 2 | 10 | 2,00,000 | 20,00,000 | 74.50 | 14,90,000 | 15,00,800 | -10,800 |
| 76 | Bodo Star King Saturday | 2 | 10 | 2,00,000 | 20,00,000 | 74.50 | 14,90,000 | 15,00,920 | -10,920 |
| 77 | Bodo Star Queen Sunday | 2 | 10 | 2,00,000 | 20,00,000 | 74.50 | 14,90,000 | 15,01,200 | -11,200 |
| 78 | BodoKuil Saturday Weekly Lotteries | 3 | 2 | 180,00,000 | 360,00,000 | 69.63 | 250,66,800 | 250,68,000 | -1,200 |
| 79 | Labhlaxmi Super Wednesday Weekly Lotteries | 2 | 25 | 1,60,000 | 40,00,000 | 80.50 | 32,20,000 | 32,20,000 | - |
| From 01 April 2014 To 31 March 2015 | | | | | | | | | |
| 1 | Singam Yellow Monday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,697 | 303 |

| Sl No. | Name of Scheme | Number of Draws Held | MRP | Total Number of Tickets Printed | Total face value of tickets | Percent -age of PWT | Amount of PWT to be paid | Disbursed PWT Value Upto ₹ 10,000 | Difference between PWT amount paid and to be paid |
|--------|---|----------------------|-----|---------------------------------|-----------------------------|---------------------|--------------------------|-----------------------------------|---|
| 2 | Singam Green Tuesday Weekly Lotteries | 53 | 2 | 53,00,000 | 106,00,000 | 74.50 | 78,97,000 | 78,96,570 | 430 |
| 3 | Singam Red Wednesday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,708 | 292 |
| 4 | Singam Violet Thursday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,98,597 | 403 |
| 5 | Singam Orange Friday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,98,931 | 69 |
| 6 | Singam White Saturday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,861 | 139 |
| 7 | Singam Blue Sunday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,98,635 | 365 |
| 8 | Kuil Pigeon Monday Weekly Lotteries | 52 | 2 | 56,00,000 | 112,00,000 | 74.50 | 83,44,000 | 83,03,447 | 40,553 |
| 9 | Kuil Sparrow Tuesday Weekly Lotteries | 53 | 2 | 57,00,000 | 114,00,000 | 74.50 | 84,93,000 | 84,52,771 | 40,229 |
| 10 | Kuil Peacock Wednesday Weekly Lotteries | 52 | 2 | 55,00,000 | 110,00,000 | 74.50 | 81,95,000 | 81,64,340 | 30,660 |
| 11 | Kuil Crow Thursday Weekly Lotteries | 51 | 2 | 54,00,000 | 108,00,000 | 74.50 | 80,46,000 | 80,15,928 | 30,072 |
| 12 | KuilMyna Friday Weekly Lotteries | 51 | 2 | 54,00,000 | 108,00,000 | 74.50 | 80,46,000 | 80,16,035 | 29,965 |
| 13 | Kuil Woodpecker Saturday Weekly Lotteries | 52 | 2 | 55,00,000 | 110,00,000 | 74.50 | 81,95,000 | 81,65,039 | 29,961 |
| 14 | Kuil Swan Sunday Weekly Lotteries | 51 | 2 | 54,00,000 | 108,00,000 | 74.50 | 80,46,000 | 80,15,978 | 30,022 |
| 15 | Rosa White Monday Weekly Lotteries | 52 | 2 | 56,00,000 | 112,00,000 | 74.50 | 83,44,000 | 83,03,070 | 40,930 |
| 16 | Rosa Black Tuesday Weekly Lotteries | 53 | 2 | 57,00,000 | 114,00,000 | 74.50 | 84,93,000 | 84,52,609 | 40,391 |
| 17 | Rosa Red Wednesday Weekly Lotteries | 52 | 2 | 55,00,000 | 110,00,000 | 74.50 | 81,95,000 | 81,64,733 | 30,267 |
| 18 | Rosa Pink Thursday Weekly Lotteries | 51 | 2 | 54,00,000 | 108,00,000 | 74.50 | 80,46,000 | 80,15,784 | 30,216 |
| 19 | Rosa Yellow Friday Weekly Lotteries | 51 | 2 | 54,00,000 | 108,00,000 | 74.50 | 80,46,000 | 80,15,982 | 30,018 |
| 20 | Rosa Orange Saturday Weekly Lotteries | 52 | 2 | 55,00,000 | 110,00,000 | 74.50 | 81,95,000 | 81,64,986 | 30,014 |
| 21 | Rosa Violet Sunday Weekly Lotteries | 51 | 2 | 54,00,000 | 108,00,000 | 74.50 | 80,46,000 | 80,15,837 | 30,163 |
| 22 | Kumaran Sun Monday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,645 | 355 |
| 23 | Kumaran Moon Tuesday Weekly Lotteries | 53 | 2 | 53,00,000 | 106,00,000 | 74.50 | 78,97,000 | 78,96,947 | 53 |
| 24 | Kumaran Star Wednesday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,511 | 489 |
| 25 | Kumaran Fire Thursday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,98,722 | 278 |
| 26 | Kumaran Strom Friday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,98,863 | 137 |
| 27 | Kumaran Wave Saturday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,668 | 332 |
| 28 | Kumaran Thunder Sunday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,98,820 | 180 |
| 29 | Sri Vishnu Monday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,879 | 121 |
| 30 | Ram Vishnu Tuesday Weekly Lotteries | 53 | 2 | 53,00,000 | 106,00,000 | 74.50 | 78,97,000 | 78,96,948 | 52 |

| Sl No. | Name of Scheme | Number of Draws Held | MRP | Total Number of Tickets Printed | Total face value of tickets | Percent -age of PWT | Amount of PWT to be paid | Disbursed PWT Value Upto ₹ 10,000 | Difference between PWT amount paid and to be paid |
|--------------|---|----------------------|-----|---------------------------------|-----------------------------|---------------------|--------------------------|-----------------------------------|---|
| 31 | Krish Vishnu Wednesday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,927 | 73 |
| 32 | Yoga Vishnu Thursday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,98,131 | 869 |
| 33 | Sarva Vishnu Friday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,99,097 | -97 |
| 34 | Surya Vishnu Saturday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,686 | 314 |
| 35 | Deva Vishnu Sunday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,99,017 | -17 |
| 36 | Thangam Gold Monday Weekly Lotteries | 52 | 2 | 56,00,000 | 112,00,000 | 74.50 | 83,44,000 | 83,03,522 | 40,478 |
| 37 | Thangam Silver Tuesday Weekly Lotteries | 53 | 2 | 57,00,000 | 114,00,000 | 74.50 | 84,93,000 | 84,52,362 | 40,638 |
| 38 | Thangam Platinum Wednesday Weekly Lotteries | 52 | 2 | 55,00,000 | 110,00,000 | 74.50 | 81,95,000 | 81,64,789 | 30,211 |
| 39 | Thangam Topaz Thursday Weekly Lotteries | 51 | 2 | 54,00,000 | 108,00,000 | 74.50 | 80,46,000 | 80,15,877 | 30,123 |
| 40 | Thangam Sapphire Friday Weekly Lotteries | 51 | 2 | 54,00,000 | 108,00,000 | 74.50 | 80,46,000 | 80,15,805 | 30,195 |
| 41 | Thangam Emerald Saturday Weekly Lotteries | 52 | 2 | 55,00,000 | 110,00,000 | 74.50 | 81,95,000 | 81,64,685 | 30,315 |
| 42 | Thangam Ruby Sunday Weekly Lotteries | 51 | 2 | 54,00,000 | 108,00,000 | 74.50 | 80,46,000 | 80,15,928 | 30,072 |
| 43 | Nallaneram Luck Monday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,307 | 693 |
| 44 | Nallaneram Chance Tuesday Weekly Lotteries | 53 | 2 | 53,00,000 | 106,00,000 | 74.50 | 78,97,000 | 78,96,592 | 408 |
| 45 | Nallaneram Fortune Wednesday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,642 | 358 |
| 46 | Nallaneram Game Thursday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,98,636 | 364 |
| 47 | Nallaneram Charm Friday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,99,044 | -44 |
| 48 | Nallaneram Skill Saturday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,48,045 | -45 |
| 49 | Nallaneram Effort Sunday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,99,252 | -252 |
| 50 | Deer Royal Monday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,287 | 713 |
| 51 | Deer Super Tuesday Weekly Lotteries | 53 | 2 | 53,00,000 | 106,00,000 | 74.50 | 78,97,000 | 78,96,161 | 839 |
| 52 | Deer Pearl Wednesday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,298 | 702 |
| 53 | Deer Platinum Thursday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,98,725 | 275 |
| 54 | Deer Gold Friday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,98,759 | 241 |
| 55 | Deer Diamond Saturday Weekly Lotteries | 52 | 2 | 52,00,000 | 104,00,000 | 74.50 | 77,48,000 | 77,47,243 | 757 |
| 56 | Deer Silver Sunday Weekly Lotteries | 51 | 2 | 51,00,000 | 102,00,000 | 74.50 | 75,99,000 | 75,98,352 | 648 |
| Total | | 5,902 | | 67,07,60,000 | 135,64,00,000 | | 100,90,04,800 | 99,11,97,153 | 178,07,647 |

