

APPENDICES

Appendix-1.1.1
Statement showing funds under Central Schemes transferred directly
to State Implementing Agencies under Social Sector during 2016-17
(Reference: Paragraph-1.1; Page-1)

(₹ in crore)

Sl. No.	GoI Scheme	Implementing Agency	GoI released fund
1.	Education And Training	Arts & Culture, Government of Mizoram	0.30
2.	Kala Sanskriti Vikas Yojana	Arts & Culture, Government of Mizoram	0.10
3.	Deendayal Disabled Rehabilitation Scheme	Gilead Special School	0.07
4.	Redevelopment of Hospitals/Institutions	Health and Family Welfare, Government of Mizoram	42.05
5.	Statutory Institutions	Health and Family Welfare, Government of Mizoram	0.30
6.	Strengthening of Ayush Delivery System	Health and Family Welfare, Government of Mizoram	0.16
7.	Strengthening of Institutions for Medical Education Training and Research	Health and Family Welfare, Government of Mizoram	0.08
8.	Human Resource in Health and Medical Education	Health and Family Welfare, Government of Mizoram	0.04
9.	Promotion of India Languages	Higher Education, Government of Mizoram	0.35
10.	Digital India E- Learning	Higher Education, Government of Mizoram	0.02
11.	Biotechnology Research and Development	Mizoram Youth Commission	0.20
12.	Alliance and R& D Mission	School Education Department, Government of Mizoram	0.39
13.	Pradhan Mantri Koushal Vikas Yojana CS	Skill Development & Entrepreneurship	8.29
14.	National Service Scheme	Sports and Youth Affairs	1.43
15.	Khelo India National Programme for Development of Sports (An Umbrella Scheme)	Sports and Youth Affairs	0.42
16.	Encouragement and Awards To Sportsperson (An Umbrella Scheme)	Sports and Youth Affairs	0.03
17.	Rashtriya Yuva Sashaktikaran Karyakram	Sports and Youth Affairs	0.02
18.	National AIDS & STD Control Programme	State AIDS Control Society, Mizoram, Aizawl	16.22
19.	Expansion of Training of Trainers Within DGET INST	Tribal Affairs, Government of Mizoram	0.40
20.	National Building Organisation (NBO)	Urban Development & Urban Poverty Alleviation, Government of Mizoram	0.15
21.	National Hydrology Project	Water Resources	0.93
22.	Protection and Empowerment of Women	Women and Child Development	0.10
Total			72.05

Source: Finance Accounts, 2016-17 which inter-alia is taken from the "Public Financial Management System (PFMS)" Portal of the Controller General of Accounts (CGA)

Appendix-1.3.1
Statement showing selection of districts, blocks and villages
(Reference: Paragraph-1.3.3; Page-4)

State	Administrative Units	Total	Sampled	
Mizoram	Districts	8	2	
	Blocks	8 (in the two districts sampled)	4	
	Village Councils	94 (in the four blocks sampled)	8	
Districts, Blocks, Villages sampled/ selected for performance audit				
State	Name of selected			Name of habitations test checked
	District	Block	Village Councils	
Mizoram	Aizawl	Aibawk	Lungsei	Lungsei
			Chamring	Chamring
		Tlangnuam	Neihbawih	Neihbawih
			Lungdai	Lungdai
	Champhai	Khawzawl	Kawlkulh	Kawlkulh
			Taitakawn	Taitakawn
		Khawbung	Chawngtlai	Chawngtlai
			Khankawn	Khankawn
			Bungzung	Bungzung
Total	2	4	8 Village councils	9 habitations

- Note: 1. In Mizoram there is no Gram Panchayat. Village council acts as the Gram Panchayat.
 2. Aizawl and Champhai districts were selected on the basis of Probability Proportional to Size Without Replacement (PPSWOR) method with weightage on expenditure (2012-17) in total eight districts of the State. Two divisions¹ were selected on the basis of PPSWOR with weightage on expenditure in six divisions of the two selected districts. In two sampled districts, two rural blocks were selected on the basis of PPSWOR with weightage on number of drinking water supply schemes completed (2012-17). Again, in each selected block, two village councils were selected using Simple Random Sampling without Replacement (SRSWOR) method. In each selected village council, the habitations and households were selected using SRSWOR method.

¹ **Aizawl District:** Rural WATSAN Division, Aizawl and Serchhip WATSAN Division, Serchhip
Champhai District: Khawzawl WATSAN Division, Khawzawl and Champhai WATSAN Division, Champhai

Appendix-1.3.2
Statement showing component-wise release and expenditure
(Reference: Paragraph-1.3.10.2, Page-12)

Year	Name of component	Total fund allocated	Fund to be allocated as per norms	Component-wise		Component-wise	
				Allocation	per cent	Expenditure	per cent
2012-13	Coverage (65)		3,054.60	3,155.57	67.00	2,959.14	66.00
	O & M (10)		469.94	505.33	11.00	522.01	12.00
	Sustainability (20)	4,699.39	939.88	668.19	14.00	691.24	15.00
	Support (3)		140.98	231.44	5.00	197.08	4.00
	WQM&S (2)		93.99	138.86	3.00	122.35	3.00
	Total	4,699.39	4,699.39	4,699.39	100.00	4,491.82	100.00
2013-14	Coverage (67)		2,594.25	2,917.31	75.00	2,806.06	72.00
	O & M (15)		580.80	402.29	10.00	434.30	11.00
	Sustainability (10)	3,872.01	387.20	382.24	10.00	378.24	10.00
	Support (5)		193.60	106.36	3.00	162.70	4.00
	WQM&S (3)		116.16	63.81	2.00	117.95	3.00
	Total	3,872.01	3,872.01	3,872.01	100.00	3,899.25	100.00
2014-15	Coverage (67)		2,649.38	2,952.28	74.66	3,302.02	74.00
	O & M (15)		593.15	497.46	12.58	535.36	12.00
	Sustainability (10)	3,954.30	395.43	381.70	9.65	455.36	10.00
	Support (5)		197.72	61.39	1.55	115.57	3.00
	WQM&S (3)		118.63	61.47	1.55	32.20	1.00
	Total	3,954.30	3,954.30	3,954.30	100.00	4,440.51	100.00
2015-16	Coverage (67)		1,793.74	1,638.83	61.00	1,511.30	65.00
	O & M (15)		401.58	732.99	27.00	481.72	21.00
	Sustainability (10)	2,677.22	267.72	158.54	6.00	161.62	7.00
	Support (5)		133.86	68.58	3.00	88.59	4.00
	WQM&S (3)		80.32	78.28	3.00	78.40	3.00
	Total	2,677.22	2,677.22	2,677.22	100.00	2,321.63	100.00
2016-17	Coverage (67)		1,632.864	1,816.09	75.00	1,817.54	73.00
	O & M (15)		365.567	310.25	13.00	310.30	13.00
	Sustainability (10)	2,437.11	243.711	226.32	9.00	226.32	9.00
	Support (5)		121.856	52.78	2.00	76.96	3.00
	WQM&S (3)		73.113	31.67	1.00	52.90	2.00
	Total	2,437.11	2,437.11	2,437.11	100.00	2,484.02	100.00
	Grand Total	17,640.03	17,640.03	17,640.03	--	17,637.23	--

Source: Departmental records

Appendix-1.3.3
Statement showing delay in release of funds received from GoI
(Reference: Paragraph-1.3.10.3; Page-12)

(₹ in crore)

Year	Amount received from GoI	Amount transferred within the prescribed limit	Amount transferred to PHED with delay ranging from				Amount of penal interest @ 12 per cent
			>15 days and < one month	> one month and < six month	> six month and < 12 month	Amount transferred after delay (4)+(5)+(6)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2014-15	34.50	11.90	Nil	14.60	8.00	22.60	1.41
2015-16	17.32	1.73	5.60	9.99	Nil	15.59	0.14
2016-17	24.49	3.12	13.43	7.92	0.02	21.37	0.27
Total	76.31	16.75	19.03	32.51	8.02	59.56	1.82

Source: Departmental records

Appendix-1.3.4
Statement showing inclusion of repair works under Coverage and Sustainability component during 2012-17
(Reference: Paragraph-1.3.10.4(a); Page-13)

Sl. No.	Details of the new Water Supply Scheme (WSS)		Details of repair and replacement cost included in the estimated cost the new WSS				
	District	Division	Name	Estimated Cost	Item	Estimated Cost	Actual Expenditure
1.			Vangchhia WSS	152.96	Dismantling and re-fitting of 40 mm dia of existing GI Pipe gravity mainline	2.77	2.77
2.			Khuangleng WSS	116.22	Dismantling and re-fitting of 40 mm dia of existing GI Pipe gravity mainline	3.93	3.93
3.			Old Hruaikawn WSS	42.19	Reconstruction of intake at Rachhiah & Khuai lui	0.49	0.49
4.			S Khawbung WSS	199.78	Dismantling and re-fitting of 40 mm dia of existing GI Pipe gravity mainline	2.45	2.44
5.			Buang WSS	68.46	Reconstruction of two Nos. intake at existing sources	1.25	6.23
6.			Dungtlang WSS	44.70	Reconstruction of one No. intake at existing sources	0.45	0.90
					Dismantling and re-fitting of 50 mm dia of existing GI Pipe gravity mainline	0.86	0.88
					Reconstruction of one No. intake at existing sources	0.49	0.51
					Dismantling and re-fitting of 40 mm dia of existing GI Pipe gravity mainline	3.68	3.67
					Dismantling and re-fitting of 40 mm dia of existing GI Pipe gravity mainline	1.58	1.57
					Dismantling and re-fitting of 40 mm dia of existing GI Pipe distribution line	0.54	0.74
					Dismantling and re-fitting of 20 mm dia of existing GI Pipe gravity mainline	0.20	
					Repair/Reconstruction of Service Reservoir	7.45	7.44
					Dismantling and re-fitting of 65 mm dia of existing GI Pipe gravity mainline	4.46	4.46
					Dismantling of existing GI Pipe gravity mainline	0.71	
						0.21	
					Dismantling and re-fitting of existing GI Pipe gravity mainline	0.81	1.95
						0.24	

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Sl. No.	Details of the new Water Supply Scheme (WSS)			Details of repair and replacement cost included in the estimated cost the new WSS			
	District	Division	Name	Estimated Cost	Item	Estimated Cost	Actual Expenditure
10.			Khuangthing WSS	170.49	Dismantling and re-fitting of 40 mm dia of existing GI Pipe gravity mainline	4.83	4.82
11.			Vaphai WSS	139.79	Dismantling and re-fitting of 40 mm dia of existing GI Pipe gravity mainline	4.51	4.51
12.			Thekpui WSS	66.71	Dismantling and re-fitting of 40 mm dia of existing GI Pipe gravity mainline	4.14	4.15
13.			Lengte WSS (Aug)	138.30	Gravity Main: Dismantling & refitting of existing line 40 mm diameter	2.00	8.04
14.			Reiek WSS (RWH)	212.00	(v) Re-construction of RCC/Cement Concrete Platform & Stand Post	0.27	0.27
15.	Aizawl	Rural WATSAN Division, Aizawl	New Vervek WSS (Aug)	60.00	Re-construction of RCC intake at Ngawbing	0.65	0.63
16.			West Serzawl WSS (Aug)	98.00	Intake Chamber	1.07	1.01
17.			Nghalchawm WSS (Aug)	107.54	Re-construction of RCC intake chamber at source Rawtla Lui	0.73	0.73
18.			Vervek (E. Damdiai) WSS	40.32	Distribution System	0.76	0.76
19.			Neihdawn WSS	73.43	b) Re-construction of existing public point	0.66	0.66
20.	Champhai	Khawzawl WATSAN Division	Suangpuilawn WSS	243.66	Re-construction of Intake	2.00	2.00
					Dismantling and re-fitting of existing gravity main 40 mm dia GI Pipe	1.00	1.00
					Dismantling and re-fitting of existing gravity main 40 mm dia GI Pipe	0.35	0.34
					Reconstruction of five nos. CC Platform	23.60	23.60
					Reconstruction of existing 748000 ltrs Reservoir	0.27	0.53
					Dismantling of existing GI pipe 25mm	0.25	
					Relaying of existing GI pipe 25mm	0.37	0.57
					20mm	0.31	

Sl. No.	Details of the new Water Supply Scheme (WSS)			Details of repair and replacement cost included in the estimated cost the new WSS			
	District	Division	Name	Estimated Cost	Item	Estimated Cost	Actual Expenditure
21.			Saichal WSS	223.10	Dismantling & Refitting of GI pipe	1.29	1.29
22.			Hmuncheng WSS	46.14	Dismantling and relaying of existing distribution line 40mm 20mm	0.39 0.44	0.83
23.			Luangpawng WSS	95.37	Dismantling & Refitting of 40mm pipes Dismantling of existing GI pipe 40mm 25mm 20mm	6.28 0.23 0.44 0.36	5.67 1.02
24.			Dulte WSS	196.64	Refitting of existing GI pipe 40mm 25mm 20mm	0.28 0.52 0.40	1.02
25.			Buhban WSS	63.96	Dismantling and refitting of existing gravity mainline Reconstruction CC platform Dismantling & refitting of existing 40mm gravity main Repair of existing 40mm pipe line in Pialthleng lui Dismantling of existing 20mm distribution pipe Relaying of existing 20mm distribution pipe	12.88 0.63 1.09 6.87 0.16 0.19	12.88 0.63 1.09 5.81 0.16 0.17
26.			N. Khawlek WSS	129.86	Dismantling of existing GI pipe 40mm 25mm 20mm Refitting of existing GI pipe 40mm 25mm 20mm	0.40 0.34 0.63 0.55 0.46 0.78	1.37 1.52

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Sl. No.	Details of the new Water Supply Scheme (WSS)			Details of repair and replacement cost included in the estimated cost the new WSS			
	District	Division	Name	Estimated Cost	Item	Estimated Cost	Actual Expenditure
27.			Tualbung WSS	128.92	Dismantling of existing GI pipe 40mm	0.28	0.79
					Refitting of existing GI pipe 20mm	0.52	
28.			N. Lungpher WSS	55.97	Refitting of existing GI pipe 40m	0.39	0.87
					Dismantling of existing GI pipe 20mm	0.64	
29.			Tawizo WSS	51.04	Dismantling of existing GI pipe 40mm	0.34	1.09
					Refitting of existing GI pipe 20mm	0.76	
30.			Kawlber WSS	161.57	Refitting of existing GI pipe 40m	0.47	1.19
					Dismantling of existing GI pipe 25mm	0.93	
31.			Pawlrang WSS	131.30	Construction of one no. existing intake chamber	0.39	0.39
					Dismantling of existing GI pipe 20mm	0.08	
32.			Lamherh WSS	104.99	Refitting of existing GI pipe 40mm	0.11	0.40
					Dismantling and refitting of 40mm distribution pipe 25mm	0.14	
					Construction of one no intake chamber 20mm	0.22	
					Dismantling and refitting of 40mm distribution pipe	7.06	7.06
					Dismantling and refitting of 40mm distribution pipe	2.32	2.32
					Construction of one no intake chamber	0.39	0.39
					Dismantling of existing GI pipe 40mm	0.16	0.92
					25mm	0.44	
					Refitting of existing GI pipe 20mm	0.32	
					Refitting of existing GI pipe 40mm	0.22	1.02
					25mm	0.60	
					20mm	0.39	

Sl. No.	Details of the new Water Supply Scheme (WSS)			Details of repair and replacement cost included in the estimated cost the new WSS			
	District	Division	Name	Estimated Cost	Item	Estimated Cost	Actual Expenditure
33.			Aiduzawl WSS	91.62	Construction one No. intake	0.63	0.63
34.			Changzawl WSS	152.40	Dismantling & relaying gravity main	1.29	1.28
					Construction of one No. intake	0.38	0.44
35.			Chhawrtui WSS	329.07	Dismantling and refitting of 40mm distribution pipe	6.18	6.09
					Construction of one No. intake	0.63	0.63
36.			Rullam WSS	169.31	Dismantling & relaying of existing 40 mm gravity main	4.39	4.29
					Reconstruction of 40 CC platform	1.97	1.97
37.	Aizawl	Serchhip WATSAN Division	Thingsul Tlangnuam WSS	154.30	Construction of one No. intake	0.63	0.63
					Reconstruction of 12 Nos. CC platform	0.59	0.59
Total				4721.10		157.13	1,67.05

Source: Departmental records

Appendix-1.3.5
Statement showing the details of expenditure incurred for operation and maintenance in the Urban WSS

(Reference: Paragraph-1.3.10.4(b); Page-13)

(₹ in lakh)

Sl. No.	Name of the District	Name of the Division	Particulars	Date of payment	Expenditure
1.	Champhai	Khawzawl WATSAN Division, Khawzawl	Valve, GI Flange, Bend <i>etc.</i>	21.03.2013	3.57
2.			Heavy duty chain wrench, Pipe wrench <i>etc.</i>	21.03.2013	4.34
3.			Chain Wrench, Pipe Wrench, <i>etc.</i>	21.03.2013	3.57
4.			GI Socket, GI Elbow, GI Nipple, <i>etc.</i>	21.03.2013	3.20
5.			SVC Steel flange	21.03.2013	1.81
6.			Chain Wrench, Pipe Wrench, <i>etc.</i>	21.03.2013	3.02
7.			GMF W Valve, Flange, Nipple, <i>etc.</i>	21.03.2013	2.45
8.			GI Pipe, GI Socket, U Socket, <i>etc.</i>	21.03.2013	0.89
9.			GI Elbow, Socket, Bend, <i>etc.</i>	28.03.2014	0.11
10.			GI Flange, Socket, Bend, <i>etc.</i>	12.06.2014	1.00
11.			Purchase of diesel for Pump House	24.06.2015	1.00
Sub-total					24.96
1.	Champhai	Champhai WATSAN Division, Champhai	Purchase of materials	30.03.2015	1.02
2.			Purchase of materials	30.03.2015	6.30
3.			Purchase of materials	27.05.2015	0.07
4.			Purchase of materials	27.05.2015	0.08
5.			Repair of Backward Tank Floor	29.05.2015	0.40
6.			Clearing landslide along service road	29.05.2015	2.64
7.			Jungle Clearance	29.05.2015	1.84
8.			Purchase of materials	09.06.2015	2.56
9.			Payment of muster roll	30.07.2015	9.55
10.			Payment of muster roll	25.08.2015	9.87
11.			Payment of muster roll	22.09.2015	6.85
12.			Repair of site drain along approach road	23.09.2015	3.29
13.			Clearing landslide along service road	23.09.2015	1.20
14.			Payment of muster roll	26.02.2016	3.35
15.			Payment of muster roll	26.02.2016	2.91
16.			Payment of muster roll	26.02.2016	3.66
17.			Purchase of materials	29.03.2017	6.51
18.			Purchase of materials	29.03.2017	3.53
19.			Transformer, oil <i>etc.</i>	29.03.2017	3.52
Sub-total					69.15
1.	Aizawl	Rural WATSAN Division, Aizawl	Dismantling & Refitting of G/M	19.04.2012	1.19
2.			Dismantling & Refitting of 125 mm gravity main line	19.04.2012	1.99
3.			Dismantling & Refitting GI Pipe	31.10.2012	1.90
4.			Dismantling & refitting of G/M	16.11.2012	1.44
5.			Payment of muster roll	16.11.2012	2.01
6.			Payment of muster roll	28.12.2012	1.85

Sl. No.	Name of the District	Name of the Division	Particulars	Date of payment	Expenditure		
7.	Aizawl	Rural WATSAN Division, Aizawl	Supply, installation, testing & commissioning of 250 KvA transformer	21.03.2013	4.90		
8.			Dismantling and refitting of GI G/ Main	28.03.2013	2.00		
9.			Maintenance works of G/M	09.12.2013	1.00		
10.			Repair of GM Line	19.12.2013	1.49		
11.			Dismantling, relaying and refitting of GI G/Main	19.12.2013	3.00		
12.			Purchase of materials	19.12.2013	0.23		
2013.			Repair of GM Line	19.12.2013	0.27		
14.			Dismantling and relaying of GI pipe 100mm	25.03.2014	1.20		
15.			Dismantling and relaying of GI pipe 125mm	25.03.2014	1.20		
16.			Improvement of intake/ Dismantling and refitting of G/M	27.3.2014	1.05		
17.			Improvement of intake	27.03.2014	0.69		
18.			Improvement of intake	27.03.2014	0.44		
19.			Improvement of intake	28.03.2014	7.82		
20.			Purchaser of pipe, bolts <i>etc.</i>	29.05.2014	0.64		
21.			Maintenance works	30.05.2014	2.50		
22.			Maintenance works	30.05.2014	1.81		
23.			Purchase of Steel, plank, cement, sand <i>etc.</i>	09.07.2014	0.48		
24.			Maintenance works	09.07.2014	0.35		
25.			Maintenance works	09.07.2014	0.21		
26.			Maintenance works	09.07.2014	0.17		
27.			Dismantling & refitting of GI pipe of gravity main	29.10.2014	2.20		
28.			Dismantling & Relaying of 80 mm GI pipe	19.11.2014	2.20		
29.			Purchase of materials	30.03.2015	3.48		
30.			Dismantling and refitting of GI Pipe	31.03.2015	1.50		
31.			Pumping of water, checking of pump sets <i>etc.</i>	26.02.2016	1.89		
32.			Distribution of Water to the consumer through House connection, and clearing of grass <i>etc.</i>	26.02.2016	1.66		
33.			-do-	26.02.2016	1.19		
34.			Procurement of Poly Aluminium Chloride	08.08.2016	1.02		
Sub-total					56.97		
Grand Total					151.08		

Source: Departmental records

Appendix-1.3.6

Statement showing the details of procurement of furniture, stationery, hiring of vehicles, etc. from operation and maintenance fund

(Reference: Paragraph-1.3.10.4(c); Page-14)

Sl. No.	District	Division	Particulars	Date of payment	Expenditure (₹ in lakh)		
1.	Champhai	Champhai WATSAN Division, Champhai	Stationery	29.11.2012	0.10		
2.			Revolving Chair	12.12.2012	0.06		
3.			Revolving Chair	12.12.2012	0.08		
4.			Stationery	12.12.2012	0.16		
5.			Seal & Letter Head	12.12.2012	0.12		
6.			Water Filter, table etc.	12.12.2012	0.07		
7.			Stationery	25.03.2014	0.04		
11.			POL	27.05.2015	18.64		
12.			Stationery	10.06.2015	0.56		
13.			POL	12.06.2015	2.80		
14.			Stationery	26.06.2015	0.20		
15.			Stationery	26.06.2015	0.10		
19.			Stationery	07.09.2015	0.48		
20.			POL	07.09.2015	10.58		
21.			POL	07.09.2015	2.80		
22.			Nails, Plywood etc.	29.09.2015	0.04		
23.			Steel Almira, Nails etc.	30.09.2015	0.22		
24.			Plywood, Bath Tap etc.	29.02.2016	0.07		
25.			Work charge Pay	26.02.2016	1.71		
26.			Work charge Pay	30.07.2015	4.32		
27.			Work charge Pay	30.07.2015	1.70		
28.			Work charge Pay	25.08.2015	4.32		
29.			Work charge Pay	31.08.2015	1.70		
30.			Work charge Pay	22.09.2015	4.32		
31.			Work charge Pay	22.09.2015	1.70		
Sub-total					56.89		
1.			Aizawl	Rural WATSAN Division, Aizawl	Construction of security fencing between E-in-C & C/S Bungalow	30.05.2014	5.50
2.					Work Charge Pay	26.02.2016	4.05
3.					Work Charge Pay	26.02.2016	8.86
4.					Work Charge Pay	26.02.2016	0.44
Sub-total					18.85		
Grand Total					75.74		

Source: Departmental records

Appendix-1.3.7
Statement showing the details of funds under ‘Sustainability’ component
diverted for execution of piped water supply schemes

(Reference: Paragraph-1.3.10.4(d); Page-14)

(₹ in lakh)

District	Block	Name of PWS	Year of execution	Year of completion	Expenditure
Lawngtlai	Lawngtlai	Chawntlangpui PWSS	2013-14	2013-14	41.32
Lawngtlai	Lawngtlai	Liapha PWSS	2013-14	2013-14	23.98
Kolasib	N Thingdawl	Saihapui PWSS	2013-14	2014-15	64.89
Mamit	West Phaileng	Kawnmawi/ chhippu PWSS	2013-14	2013-14	18.00
Mamit	Zawlnuam	Kawrtha PWSS	2013-14	2014-15	62.03
Lunglei	Lunglei	Tle PWSS	2013-14	2013-14	37.86
Total					248.08

Source: Departmental records

Appendix-1.3.8
Statement showing the details of award of works without call of tender
(Reference: Paragraph-1.3.15.1; Page-23)

(₹ in lakh)

Sl. No.	District	Division	Name of Scheme	Name of Works	Name of Contractors	Amount
1.	Champhai	Khawzawl WATSAN Division, Khawzawl	Aiduzawl WSS	Construction of RCC Reservoir 5.0 lakhs lit capacity	Lalremruata	19.31
2.				Construction of RCC Reservoir 4.20 lakhs lit capacity	F.Thansiamia	17.22
3.			Chhawrtui WSS	Construction of RCC Reservoir-VI (3,70,000 lits Cap)	Rohmingliana	16.75
4.				Construction of RCC Reservoir-V (5,00,000 lits Cap)	David Lalmuanpuia	20.83
5.				Construction of RCC Reservoir-IV (5,00,000 lits Cap)	F.Lallawmawma	20.83
6.			Changzawl WSS	Construction of RCC Service Reservoir-II 570 Klits cap	Lalnuntluanga	18.25
7.				Construction of RCC Service Reservoir-I 570 Klits cap	P.B.Vanlalsawma	18.25
8.				Construction of RCC Service Reservoir-III 570 Klits cap	Lalthanchhuanga	18.25
9.				Construction of RCC Service Reservoir-IV 570 Klits cap	Lalmuankima	18.25
10.			Lamherh WSS	Construction of RCC Service Reservoir-I 4,00,000 lits cap	K.T.Rokhaw	17.56
11.				Construction of RCC Service Reservoir-II 4,00,000 lits cap	Zomawia	17.52
12.				Construction of RCC Service Reservoir-II 2,00,000 lits cap	Rev.R.Pahlira	9.29
13.			Khawlek WSS	Construction of RCC Service Reservoir-III 4,00,000 lits cap	H.Zohmangaiha	17.52
14.				Construction of RCC Service Reservoir-I 4,00,000 lits cap	V.Vanlalbiakhlima	17.50
15.			Pawlrang WSS	Construction of RCC Service Reservoir-III 660 Klits cap	Lalbiakfela	21.56

Sl. No.	District	Division	Name of Scheme	Name of Works	Name of Contractors	Amount
16.				Construction of RCC Service Reservoir-II 660 Klits cap	Vanlalmuanpuia	21.56
17.				Construction of RCC Service Reservoir-IV 660 Klits cap	B.Lalzarzoliana	21.56
18.			Pawlrang WSS	Construction of RCC Service Reservoir-I 660 Klits cap	Biakkima VCP	21.56
19.			Tualbung WSS	Construction of RCC Service Reservoir-I (4,00,000 lits cap)	Michael Zoremsiama	17.52
20.		Construction of RCC Service Reservoir-II (4,00,000 lits cap)		Lalbiakmawia	17.50	
21.		Construction of RCC Service Reservoir-IV (4,00,000 lits cap)		R.Vanlalvena	17.52	
22.			Rullam WSS	Construction of RCC Service Reservoir-IV (5,00,000 lits cap)	Zopuii	20.96
23.		Construction of RCC Service Reservoir-V (5,00,000 lits cap)		F.Lalchama	20.96	
24.		Construction of RCC Service Reservoir-VI (3,00,000 lits cap)		Lungtial Nohro	14.32	
25.			Khawlian WSS	Construction of RCC Service Reservoir-VI (4,00,000 lits cap)	V.Ryuha	17.38
26.		Construction of RCC Service Reservoir-VII (4,00,000 lits cap)		S.Sachai	17.38	
27.		Construction of RCC Service Reservoir-VIII (4,00,000 lits cap)		Deborah Vanlalchhuangi	17.38	
28.			Suangpuilawn WSS	Construction of RCC Service Reservoir-IV (4,00,000 lits cap)	Malsawmdawngliana	18.06
29.		Construction of RCC Service Reservoir-V (4,00,000 lits cap)		Damhauhva	18.06	
30.		Construction of RCC Service Reservoir-VI (4,00,000 lits cap)		R.Thanzingi	18.06	
31.		Construction of RCC Service Reservoir-VI (4,00,000 lits cap)		T.Vanlalmawia	18.06	
32.		Construction of RCC Service Reservoir-VII (4,00,000 lits cap)		H.C.Chiesa	18.06	

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Sl. No.	District	Division	Name of Scheme	Name of Works	Name of Contractors	Amount
33.			Tawizo WSS	Construction of RCC Service Reservoir-I (2,00,000 lits cap)	Thangluna	9.49
34.				Construction of RCC Service Reservoir-II (2,00,000 lits cap)	Rinpuii	9.49
35.			Kawlbem WSS	Construction of RCC Service Reservoir-II 267.49 Klts cap	Thuamkunga	20.55
36.	Champhai Champhai Aizawl	Khawzawl WATSAN Division, Khawzawl	Kawlbem WSS	Construction of RCC Service Reservoir-I 267.49 Klts cap	Damsiama	20.55
37.			N.Khawlek WSS	Construction of RCC Service Reservoir-II 4,00,000 lits cap	David Ramdinzauva	17.57
38.			Buhban WSS	Construction of RCC Service Reservoir 2,00,000 lits cap	Lalchhanhima	9.49
39.			N.Lungpher WSS	Construction of RCC Service Reservoir 2,00,000 lits cap	Tlangkhuma	9.49
40.	Champhai	Champhai WATSAN Division	Bungzung WSS	Construction of 5 lakhs litres capacity RCC Circular Reservoir No.2 (Flat roofing)	H. Lalchhanchhuaha	32.77
41.				Construction of 5 lakhs litres capacity RCC Circular Reservoir No.1 (Flat roofing)	Lalrinmuana	32.77
42.		Rural WATSAN Division, Aizawl	Hmuifang WSS	Construction of Circular RCC Reservoir 600000 lits capacity No-1	K. Sangchhuma	22.92
43.				Construction of Circular RCC Reservoir 600000 lits capacity No-II	Lalthansanga	22.92
44.			W. Serzawl WSS	Construction of RCC Reservoir 435000 lits capacity	C. Zoliana	24.82
45.			Bawlte WSS	Construction of Circular RCC Reservoir 5,00,000 lits capacity No-1 (Northern Side)	Modelthangi	19.04
46.			Sakawrdai WSS	Construction of RCC Reservoir 4,00,000 lits capacity	Robert Malsawma	4.00
47.			Upper Sakawrdai WSS	Construction of RCC Reservoir 3,50,000 lits capacity	Malsawma Dargawn	3.50
48.			Lengte WSS	Construction of Fencing of Demountable Tanks	Lalramhluna	8.63

Sl. No.	District	Division	Name of Scheme	Name of Works	Name of Contractors	Amount	
49.			N. Serzawl WSS	Construction of Circular RCC Reservoir 5,00,000 lits capacity for system-III	Lalsawmliana	22.10	
50.				Construction of Circular RCC Reservoir 5,00,000 lits capacity for system-II	PC Lianzama	22.10	
51.					Construction of Circular RCC Reservoir 4,50,000 lits capacity for system-I	H. Sangliana	21.38
52.			Zohmun WSS	Construction of Rain Water Harvesting Roof (Group-VIII)	Thangneihluna	3.69	
53.					Construction of Rain Water Harvesting Roof (Group-VII)	Kapchhunga	3.69
54.					Construction of Rain Water Harvesting Roof (Group-VI)	Rama	3.69
55.					Construction of Rain Water Harvesting Roof (Group-V)	Saihmingliana	3.69
56.					Construction of Rain Water Harvesting Roof (Group-IV)	Sairumlina	3.69
57.					Construction of Rain Water Harvesting Roof (Group-III)	Saikhamliana	3.69
58.					Construction of Rain Water Harvesting Roof (Group-II)	Tlangmawia	3.69
59.					Construction of Rain Water Harvesting Roof (Group-I)	Thansanga	3.69
60.					Construction of Rain Water Harvesting Roof at No-I	Lalrokimi	5.96
61.					Construction of Rain Water Harvesting Roof at No-II	C. Laltlanlawma	3.36
62.					Construction of Rain Water Harvesting Roof at No-III	Remtluanga	5.96
63.					Construction of Rain Water Harvesting Roof at No-IV	Lalsawmliana	3.36
Total						966.53	

Source: Departmental records

Appendix-1.3.9
Statement showing the details of Community water purification plants
(Reference: Paragraph-1.3.15.2; Page-23)

(₹ in lakh)

Name of the scheme	Particulars	No. of plant	Estimated cost	Expenditure incurred	Remarks
Pawlrang RWHS	Slow sand filter	1	11.00	11.00	Not utilised due to design flaw of installation of the filter
Changzawl WSS	Slow sand filter	1	7.50	7.48	Not utilised due to design flaw of installation of the filter
Kawlbem WSS	Slow sand filter	1	13.11	13.47	Not in working condition
	Electro chlorinator	1	6.50	7.38	Not installed
N. Lungpher WSS	ACF (2000 LPH)	1	4.25	4.25	Not in working condition
Buhban WSS	ACF (2000 LPH)	1	4.25	4.25	Not in working condition
Neihdawn WSS	ACF (2000 LPH)	1	4.25	4.25	Not in working condition
Khuangleng WSS	Chlorinator	1	8.00	8.00	Not installed
Total			58.86	60.08	--

Source: Departmental records and physical verification

Appendix-1.3.10
Statement showing the details of Work Contract Tax included in the cost of works
(Reference: Paragraph-1.3.15.3(a); Page-24)

Sl. No.	Name of the District	Name of the Division	Name of the WSS	Estimated Cost of WSS (₹ in lakh)	Component of work					Actual Expenditure
					Items of work included in the estimated cost of WSSs	Cost of the work	Work contract tax (13.50 per cent of total cost)	Cess	Total Estimated cost (7)+(8)+(9)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.			Vanghha WSS	152.96	Construction of 2 Nos. RCC Reservoir of size 5 lakh litres each	64.70	6.11	0.19	71.01	70.96
2.			Old Hruaikawn WSS	42.19	Construction of 1 No RCC Reservoir of size 2 lakh litres	16.77	1.58	0.05	18.40	17.92
3.			Bungzung WSS	164.84	Construction of 3 Nos RCC Reservoir of size 5 lakh litres	97.05	9.17	0.29	106.51	102.36
4.	Champhai	Champhai WATSAN Division	Melbuk WSS	149.00	Construction of RCC intake	0.96	0.09	0.00	1.05	1.05
5.			Vaphai WSS	139.79	Construction of 2 Nos. RCC Reservoir of size 5 lakh litres each	64.70	6.11	0.19	71.01	71.01
6.			Thekpui WSS	66.71	Construction of 1 No. RCC Reservoir of size 7 lakh litres	45.29	4.76	0.14	50.18	50.18
7.			West Serzawl WSS (Coverage)	98.00	Construction of two intakes @ ₹ 69,705.50	1.39	0.13	-	1.53	1.53
8.	Aizawl	Rural WATSAN Division, Aizawl	Mauchar WSS (RWH)	19.18	Construction of 4.35 lakh litres RCC reservoir	27.19	4.08	-	31.27	31.26
9.			Nghalchawm WSS (Aug)	107.54	Construction of Roof - I	5.44	0.51	-	5.96	5.96
					Construction of Roof - II	3.08	0.29	-	3.37	3.36
					Construction of Roof - III	5.44	0.51	-	5.96	5.96
					Construction of Roof - IV	3.08	0.29	-	3.37	3.36
					Construction of two RCC intake	1.21	0.11	-	1.32	1.32
					Construction of rapid sand filter	3.92	0.37	-	4.29	4.29

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Sl. No.	Name of the District	Name of the Division	Name of the WSS	Estimated Cost of WSS (₹ in lakh)	Component of work						Actual Expenditure	
					Items of work included in the estimated cost of WSSs	Cost of the work	Work contract tax (13.50 per cent of 70 per cent of total cost)	Cess	Total Estimated cost (7)+(8)+(9)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
10.			New Vervek water supply shcheme	59.60	Construction of intake chamber	2.01					2.01	
					Construction of gravity main	21.22						24.80
					Construction of RCC reservoir	20.25						14.14
					Construction of Distribution system	1.54	2.46					6.00
					Providing water supply to important public places	9.24						6.96
					Carriage of materials	0.64						1.00
					Contingency & testing	2.47						5.98
11.	Champhai	Khawzawl WATSAN Division	Neihdawn WSS	73.43	Construction of 1 no. intake	0.52	0.05	-	0.56	0.56		
					Jungle Clearance	0.56	0.05	-	0.61	0.61		
					Construction of foot path	8.65	0.08	-	8.73	8.72		
					Construction of 5 nos. support pillars	0.29	0.03	-	0.31	0.31		
					Construction of 2 nos. temporary work shed	1.23	0.12	-	1.35	1.34		
					Construction of 5 nos Cement Concrete Platform	0.32	0.03	-	0.35	0.34		
					Construction of 4 nos. cement concrete valve chamber	0.06	0.01	-	0.07	0.07		
					Renovation of existing reservoir	21.56	2.04	-	23.60	23.60		
					Security fencing	0.85	0.08	-	0.93	0.92		
					Construction of 1 no RCC intake	0.34	0.03	-	0.37	0.40		
12.			Selam WSS	142.16	Construction of 1 no. RCC weir	0.30	0.03	-	0.33	0.31		
					Sustainability of Water Source	8.61	0.81	-	9.42	9.41		
					Construction of footpath	13.84	1.31	-	15.14	15.14		
					Construction of 25 nos. RCC platform	1.40	0.13	-	1.53	1.52		
			Construction of 380000 ltrs Reservoir		28.14	2.72	-	30.86	30.82			

Sl. No.	Name of the District	Name of the Division	Name of the WSS	Estimated Cost of WSS (₹ in lakh)	Component of work						Actual Expenditure
					Items of work included in the estimated cost of WSSs	Cost of the work	Work contract tax (13.50 per cent of 70 per cent of total cost)	Cess	Total Estimated cost (7)+(8)+(9)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
13.			Hmuncheng WSS	46.14	Construction of 1 no. intake	0.52	0.05	-	0.57	0.54	
					Construction 100000ltrs RCC Reservoir	9.94	0.94	0.03	11.00	10.99	
14.			Luangpawng WSS	95.37	Construction of footpath including Jungle clearance	6.54	0.62	-	7.15	6.68	
					Construction of temporary shed	1.03	0.10	-	1.12	1.12	
					Construction of 10 no. support pillar	0.30	0.03	-	0.32	0.32	
					Construction of 10 nos. CC platform	0.44	0.04	-	0.48	0.48	
					Construction of 10 nos. valve chamber	0.23	0.02	-	0.25	0.25	
15.			Dulte WSS	196.64	Construction of 1,00,000 litres RCC Reservoir	9.94	0.94	0.03	11.00	10.44	
					Construction of 1 no. intake chamber	0.57	0.05	-	0.62	0.62	
					Construction of 10 nos. support pillar	0.57	0.05	-	0.63	0.62	
					Construction of RCC intake	0.69	0.06	-	0.75	0.75	
					Construction of footpath along gravity line	4.71	0.44	-	5.15	5.15	
16.	Aizawl	Serchhip WATSAN Division	Phaibakkawn WSS	56.56	Construction of 40,000 litres RCC Reservoir	5.50	0.51	-	6.01	6.01	
					Construction of two cement concrete platform	0.12	0.01	-	0.14	0.14	
					RCC support pillars 8 numbers	0.63	0.06	-	0.69	0.69	
					Construction of roughening filter	2.03	0.16	-	2.18	2.18	
Total						610.17	55.93	0.94	667.39	663.26	

Source: Departmental records

Appendix-1.3.11

Statement showing the details of estimates for construction of seven RCC Reservoirs using the Department's mathematical model
(Reference: Paragraph-1.3.15.3(b); Page-24)

Sl. No.	Name of the District	Name of the Division	Name of Scheme	No of RCC Reservoir	Capacity of each Reservoir (in litres)	Total Capacity (Col. 5 x 6) (in litres)	Calculation of each RCC Reservoir (Y)	Add cost index	Total Cost calculated by			Expenditure	
									Audit [Col. (8+9) x Col. 5]	Department	Actual	Excess (Col. 12 - 10)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
1.	Aizawl	Rural WATSAN Division	Hmufang WSS (RWHS)	2	600000	1200000	19.27	5.02	48.59	55.64	55.63	7.04	
2.		Bawlte WSS		2	500000	1000000	17.14	4.47	43.20	49.47	50.40	7.20	
3.	Champhai	WATSAN Division	S Khawbung WSS	1	150000	150000	6.97	2.04	9.01	9.01	59.77	6.42	
4.				Tualbung WSS	4	400000	1600000	14.58	3.75	73.33	76.00	76.00	2.67
5.	Champhai	Khawzawl WATSAN Division	N. Khawlek WSS	3	400000	1200000	14.58	3.75	54.99	57.00	57.00	2.01	
6.			Lamherh WSS	2	400000	800000	14.58	3.75	36.66	38.00	37.88	1.22	
7.	Champhai	WATSAN Division	N. Lungpher WSS	1	200000	200000	8.59	2.21	10.80	11.20	11.38	0.59	
8.			Buhban WSS	1	200000	200000	8.59	2.21	10.80	11.20	11.20	0.40	
9.	Champhai	WATSAN Division	Tawizo WSS	2	200000	400000	8.59	2.21	21.59	22.40	22.40	0.81	
10.			Suangpuialawn WSS	8	400000	3200000	14.58	3.75	146.65	152.00	151.82	5.16	
11.	Champhai	WATSAN Division	Khawlian WSS	8	400000	3200000	14.58	3.75	146.65	152.00	151.72	5.07	
Total				36	--	14150000	--	--	646.60	684.68	685.20	38.59	

Source: Departmental records

Note: $(Y=1.993 * 10^5 + 3.33 * X + 1.344 * 10^{-7} * X^2 - 1.474 * 10^{-12} * X^3)$

Y= Cost estimate; X = Total volume of reservoir

Appendix-1.4.1
Statement showing the details of placement of trained youths by the Consultants
(Reference: Paragraph-1.4; Page-30)

(₹ in lakh)

Sl. No.	Name of the Consultant	Vr. No.	Date of		Amount	Trainees placed	
			Invoice	Payment		Trade	No.
1.	Intelligent Resources Pvt. Ltd.	34	31.08.2016	31.05.2016	4.93	Hospitality	40
2.		87	31.11.2016	09.09.2016	4.14	Aviation	12
3.		135	30.01.2017	30.01.2017	0.61	Hospitality	10
4.	Delta Consultants Pvt. Ltd.	35	31.07.2016	31.05.2016	2.07	Aviation	06
5.	Aman Overseas	43	31.08.2016	03.06.2016	4.55	Hospitality	36
6.	Hospitality Services India	54	31.08.2016	01.07.2016	4.55	Hospitality	34
7.		57	30.09.2016	04.07.2016	4.55	Hospitality	36
8.	NIP Placement	55	30.09.2016	01.07.2016	2.07	Aviation	06
9.		60	31.10.2016	14.07.2016	5.41	Hospitality	15
10.	RS Placements	56	30.09.2016	01.07.2016	3.10	Aviation	09
11.		89	31.12.2016	12.09.2016	4.17	Hospitality	33
12.		92	31.12.2016	14.09.2016	1.50	Travel & Tourism	13
13.	AS Pvt. Ltd.	58	31.10.2016	04.07.2016	1.04	Aviation	03
14.	Global Hunt	59	31.10.2016	04.07.2016	1.15	Travel & Tourism	10
15.		91	31.12.2016	14.09.2016	1.64	ITES	11
16.	AMS Services Pvt. Ltd.	63	31.10.2016	27.07.2016	3.04	Hospitality	24
17.	Divine HR Solutions	69	30.11.2016	29.07.2016	5.19	Hospitality	21
18.	Star Carrear Pvt. Ltd.	70	30.11.2016	29.07.2016	3.54	Hospitality	20
19.	Future Wings Pvt. Ltd.	85	30.11.2016	09.09.2016	3.45	Aviation	10
20.	Jobs for Travel	93	31.12.2016	14.09.2016	1.96	Travel & Tourism	17
21.	Wizmatrix Consulting Pvt. Ltd.	94	31.12.2016	14.09.2016	0.58	Hospitality	05
22.	SD Private Limited	36	30.07.2016	31.05.2016	4.05	Hospitality	57
23.		36	31.08.2016	31.05.2016	2.42	Aviation	7
24.	Sheela Consultant	37	31.07.2016	31.05.2016	5.06	Hospitality	56
25.		37	31.07.2016	31.05.2016	2.76	Aviation	15
Total					77.53	--	506

Source: Departmental records

Appendix-2.1.1
Statement showing funds under Central Schemes transferred directly
to State Implementing Agencies under General Sector during 2016-17
(Reference: Paragraph-2.1; Page-35)

(₹ in crore)

Sl. No.	GoI Scheme	Implementing Agency	Release of funds by GoI
1.	Domestic Promotion and Publicity including Market Development Assistance	Civil Aviation & Tourism	0.50
2.	MPs Local Area Development Scheme (MPLADS)	Deputy Commissioner, Aizawl	12.50
3.	Scheme of RGI Including National Population Register (NPR)	Home Department, Government of Mizoram	0.24
4.	National Mission for Justice Delivery and Legal Reforms	Law & Judicial Department, Government of Mizoram	2.11
5.	Capacity Building- Panchayat Sashaktikaran Abhiyaan (PSA)	Panchayati Raj	9.22
6.	Scheme for Prevention Of Alcoholism and Substance (Drugs) Abuse	Social Justice and Empowerment	1.39
7.	Top Class Education for SCs	Social Justice and Empowerment	0.18
8.	Assistance to Voluntary ORGS for Programme Related to Aged	Social Justice and Empowerment	0.01
Total			26.15

Source: Finance Accounts, 2016-17 which inter-alia is taken from the "Public Financial Management System (PFMS)" Portal of the Controller General of Accounts (CGA)

Appendix-3.1.1
Statement showing funds under Central Schemes transferred directly
to State Implementing Agencies under Economic Sector (Other than
Public Sector Under Takings) during 2016-17
(Reference: Paragraph-3.1; Page-39)

(₹ in crore)

Sl. No.	GoI Scheme	Implementing Agency	Release of funds by GoI
1.	National Mission on Sustainable Agriculture Central Sector	Agriculture Department, Government of Mizoram	9.69
2.	National Programme for Bovine Breeding	Agriculture Department, Government of Mizoram	0.56
3.	Capacity Building and Publicity - IT	Development of North Eastern Region, Government of Mizoram	19.37
4.	Capacity Building and Publicity	Development of North Eastern Region, Government of Mizoram	1.96
5.	NER Textiles Promotion Scheme	Director of Sericulture, Government of Mizoram	37.51
6.	Management Support to Rural Development Programs and Strengthening of District Planning Process	Extension Training Centre, Thingsulthliah, Mizoram	5.00
7.	Industrial Infrastructure Upgradation Scheme (IIUS)	Industries Department, Government of Mizoram	4.33
8.	Technology Upgradation and Quality Certification	Industries Department, Government of Mizoram	0.27
9.	State Science and Technology Programme	Mizoram Council of Science and Technology and Environment	1.29
10.	Integrated Development of Tourist Circuits around specific themes (Swadesh Darshan)	Mizoram Tourism Development Authority	48.28
11.	Support for Statistical Strengthening	Planning & Programme Implementation, Government of Mizoram	4.00
12.	Training Schemes	Planning & Programme Implementation, Government of Mizoram	0.74
13.	Atal Innovation Mission(AIM) including Self Employment and Talent Utilization (SETU)	Planning & Programme Implementation, Government of Mizoram	0.12
14.	Capacity Development CSO AND NSSO	Planning & Programme Implementation, Government of Mizoram	0.10
15.	Propagation of RTI Act - Improving Transparency & Accountability in Govt	Planning & Programme Implementation, Government of Mizoram	0.03
16.	Land Records Modernization Programme	Rural Development Department, Government of Mizoram	2.00
17.	National Rural Livelihood Mission CS	Rural Development Department, Government of Mizoram	1.07
18.	Indira Awas Yojana CS	Rural Development Department, Government of Mizoram	0.15
19.	Research and Development Support SERC	Science and Technology, Government of Mizoram	0.65
20.	Technology Development Programme	Science and Technology, Government of Mizoram	0.39
21.	International Cooperation S & T	Science and Technology, Government of Mizoram	0.09

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Sl. No.	GoI Scheme	Implementing Agency	Release of funds by GoI
22.	Science and Technology Institutional and Human Capacity Building	Science and Technology, Government of Mizoram	0.08
23.	Industrial Research and Development	Science and Technology, Government of Mizoram	0.02
24.	Science and Technology Programme for Socio Economic Development	Science Teachers Association, Mizoram	0.33
25.	National Rural Employment Guarantee Scheme (MGNREGA) CS	Social Audit Unit	0.08
26.	National Plan for Dairy Development	State Implementation Unit Mizoram of NPCBB	4.38
27.	Scheme for Usage of Geotextiles in North East	Trade & Commerce, Government of Mizoram	6.89
28.	National Handloom Development Programme	Trade & Commerce, Government of Mizoram	0.15
29.	Human Resource Development- Handicrafts	Trade & Commerce, Government of Mizoram	0.05
30.	Research and Development - Handicraft	Trade & Commerce, Government of Mizoram	0.05
31.	Ambedkar Hasthshilp Vikas Yojana	Trade & Commerce, Government of Mizoram	0.02
32.	Digital India Programme	Zoram Electronics Development Corporation, Ltd.	0.81
33.	National Mission on Food Processing (SAMPDA)	Zoram Mega Food Park Private Limited	18.32
Total			168.78

Source: Finance Accounts, 2016-17 which inter-alia is taken from the "Public Financial Management System (PFMS)" Portal of the Controller General of Accounts (CGA)

Appendix-3.3.1
Statement showing sample selection

(Reference: Paragraph-3.3.3; Page-42)

State	Administrative units	Total	Total border units	Sampled
Mizoram	Districts	8	6	2
	Blocks	26	16	2
	Villages (Gram Panchayats)	830	504#	24
# out of 504 villages, BADP was implemented in 324 villages during 2012-17.				
Districts, blocks, villages sampled/selected for Performance Audit on BADP				
State	Name of selected			Village
	District	Block		
1	2	3	4	
Mizoram	Champhai	Champhai	Venglai	
			Vengthlang	
			Bethel	
			Kanan	
			Vengsang	
			Kahrawt	
			Hmunhmeltha	
			Ruantlang	
			Zote	
			Ngur	
			Vapar	
			Tualcheng	
	Hnahlan			
	Lunglei	Lungsen	Zodin	
			Tlabung	
			Serhuan	
			Tipperaghat	
			Nunsury	
			Lungsen	
			Chhumkhum	
			Phairuankai	
			Belthei	
			Putlungasih	
			Zawlpui	
Total			2	2

- Note:**
1. Districts were selected on the basis of Probability Proportionate to Size without Replacement (PPSWOR) with weightage on funds allocated to the districts
 2. Border blocks were selected on the basis on Simple Random sampling without Replacement (SRSWOR)
 3. 13 villages under Champhai block and 11 villages under Lungsen block were selected on the basis of the simple random method considering the accessibility to villages

Appendix-3.3.2
Statement showing list of inadmissible works taken up under BADP
(Reference: Paragraph-3.3.8.3; Page-47)

Sl. No.	Year	District	Block	Nature of inadmissible works	Expenditure incurred on inadmissible works (₹ in lakh)	Reason for inadmissibility
1.	2012-13	Champhai	Ngopa	Construction of English Medium School building at Kawlbem (KES)	10.00	Private School of individual benefit
2.				Construction of English Medium School building at Teikhang (PES)	10.00	
3.			Champhai	Construction of Supply Department Staff Quarters (Type -II)	6.00	Residence for officials
4.			Khawbung	Construction of English Medium School building at Sesih	10.00	Private school of individual benefit
5.		Lunglei	Hnahthial	Repair and Furnishing of Rural Development Department Rest- House at Cherhlun	3.00	Departmental building
6.				Construction of Police Check - Gate and Police Quarter (Type II) at Thingsai	6.00	
7.			Bunghmun	Construction of Police Quarter at Bunghmun.	5.00	Residence for officials
8.		Mamit	W.Phaileng	Construction of Sub-Divisional Police Officer quarter at New W. Phaileng	10.00	
9.			Zawnuam	Construction of Village Council House at Rajiv Nagar-II	6.00	Office of local bodies
Sub-total (2012-13)					66.00	
10.	2013-14	Champhai	Ngopa	Construction of English Medium School (PES) Building, Kawlbem	13.00	Private School of individual benefit
11.				Construction of Ngopa English Medium School building (PES)	10.00	
12.				Construction of English Medium School building (Hauthuama) N.E. Khawdungsei	10.00	
13.		Champhai	Champhai	Construction of Hnahlan English Medium School Building	10.00	Office of local bodies
14.				Construction of Emmanuel Vapar Adventist School Building	5.00	
15.				Construction of Village Council House at Dinthar	4.00	
16.		Khawbung	Construction of English Medium School Building at Khuangthing	10.00	Private School of individual benefit	
17.		Lunglei	Hnahthial	Continuing construction of Police check gate and police quarters Type - II at Thingsai	4.00	Departmental building & Residence for officials
18.				Construction of Kitchen and repair of Rural Development Department Rest House at Muallianpui	14.00	
19.				Repairing of Chowkidar Quarters. at Rural Development Department Rest House Hnahthial	1.00	Departmental building
20.			Bunghmun	Construction of Rural Development Department Rest House at Marpara 'S'	20.00	
21.				Internal Beautification of Block Headquarters, Bunghmun	9.35	
22.	Construction of Police Quarter at Bunghmun			5.00	Residence of officials	

Sl. No.	Year	District	Block	Nature of inadmissible works	Expenditure incurred on inadmissible works (₹ in lakh)	Reason for inadmissibility	
23.			Lungsen	Construction/Extension of Rural Development Department Rest House at Lungsen	7.50	Departmental building	
24.			Saiha	Construction of Police Outpost	8.00		
25.			Saiha	Tuipang	Continuing Construction of Private High School building at Lungpuk	4.00	Private School of individual benefit
26.					Construction of border private High School building at Laki	10.00	
27.					Extension and Renovation of BDO Quarter at Tuipang	10.00	Departmental building
28.					Construction of building for Police Beat Post at Tuipang 'D'	10.00	
29.		Lawngtlai	Sangau	Construction of Blue Mountain private Higher Secondary School Building at Sangau-II	5.00	Private School of individual benefit	
30.				Construction of Science Laboratory building at Blue Mountain English School, Sangau	4.00		
31.				Continuing Construction of Multi-purpose Hall at BDO Complex Sangau	5.00	Departmental building	
32.			Bungtlang 'S'	Construction of Store Keeper Quarter at Vaseikai	6.00	Residence of officials	
33.		Mamit	Zawlnuam	Construction of Jawan Barrack Quarter at Border Out Post (BOP) Rajivnagar	6.00	Infrastructure inside BOP	
34.				Construction of Bathroom for Officer Room at BOP, Tuipuibari-I	1.00		
Sub-total (2013-14)					191.85		
35.		2014-15	Champhai	Ngopa	Construction of Mimbang English Medium High School Science Laboratory Building	8.00	Private School of individual benefit
36.	Construction of Ebenezer English Medium School Building at Chiahpui				10.00		
37.	Construction of Hnahlan English Medium School building, Hnahlan				6.00		
38.	Construction of English Medium School Building, Vapar				7.00		
39.	Champhai		Renovation of DC Rest House at Khuangphah	5.00	Departmental building		
40.	Khawbung		Construction of English Medium School office building at Khuangthing	5.00	Private School of individual benefit		
41.	Lunglei		Hnahthial	Repair & renovation of Rural Development Department Rest House at S. Vanlaiphai	5.00	Departmental building	
42.				Construction of Holy Child English Medium School Building, Bungmun	8.00	Private School of individual benefit	
43.			Bungmun	Internal Beautification of Block Headquarters Bungmun	5.65	Departmental building	
44.	Saiha		Tuipang	Construction of New Light School building at Tuipang'V'-II	10.00	Private School of individual benefit	
45.	Lawngtlai		Bungtlang 'S'	Construction of Storekeeper Quarters at Vaseikai	2.00	Departmental building	

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Sl. No.	Year	District	Block	Nature of inadmissible works	Expenditure incurred on inadmissible works (₹ in lakh)	Reason for inadmissibility
46.		Mamit	W.Phaileng	Construction of English Medium School Building at Lallen	10.00	Private School of individual benefit
47.				Construction of English Medium School Building at New W. Phaileng	10.00	
48.				Construction of Barrack at BOP Silsury	6.00	Infrastructure inside BOP
49.				Construction of Bathroom cum Toilet Block at BOP's Hnahva Chera , Laxmi Chera and Pukzing	9.00	
50.			Zawlnuam	Construction of Jawan barrack for 30 men	5.00	
Sub-total (2014-15)					111.65	
51.	2015-16	Lunglei	Hnahthial	Repair & Renovation of Rural Development Rest House at S. Vanlaiphai	3.00	Departmental building
52.		Saiha	Tuipang	Completion of New Light School Building at Tuipang V-II	10.00	Private School of individual benefit
53.		Lawngtlai	Sangau	Construction of Science Laboratory Building at Blue Mountain English School, Sangau	6.00	
54.			Bungtlang 'S'	Construction of Multipurpose Training Centre at Bungtlang 'S' Rural Development Department Complex	5.00	Departmental building
Sub-total (2015-16)					24.00	
55.	2016-17	Champhai	Champhai	Construction of RCC building at Khankawn check gate (police check gate)	10.00	Departmental building
56.				Renovation of District Court Building with Fencing	5.00	
57.				Fencing of Circuit House Complex	5.00	
58.				Fencing of DC Complex, Keifangtlang	5.00	
59.		Lawngtlai	Chawngte	Construction of Dormitories for Government Servant at Kamalanagar-III	18.00	Residence of officials
60.		Mamit	W. Phaileng	Renovation of VC House	5.00	Office of local bodies
Sub-total (2016-17)					48.00	
Grand Total (2012-17)					441.50	

Source: Annual Action Plans for the years 2012-17

Appendix-3.3.3
Statement showing the delay in release of fund

(Reference: Paragraph-3.3.9.1; Page-48)

(₹ in crore)

Year	GoI release (Year and Month)	Fund retained by the Secretariat of RDD for Monitoring, MIS etc.	Fund released to the Directorate (Year and Month)	Delay in release (in Month)
2012-13	41.55 (June 2012 to January 2013)	0.40	41.15 (September 2012 to February 2014)	2 to 13 months
2013-14	40.17 (July 2013 to November 2013)	0.40	39.77 (September 2013 to September 2015)	1 to 23 months
2014-15	35.34 (July 2014)	0.19	35.15 October 2014 to May 2015)	9 months
2015-16	38.62 (August 2015 to January 2016)	0.50	38.12 (October 2015 to July 2016)	1 to 6 months
2016-17	46.00 (June 2016 to November 2016)	0.50	45.50 (October 2016 to May 2017)	3 to 6 months
Total	201.68	1.99	199.69	--

Source: Departmental records

Appendix-3.3.4
Statement showing expenditure incurred on hiring of Excavator (JCB)/ pick up truck/ vibratory roller
but were found to be of LMVs and two wheelers
(Reference: Paragraph-3.3.10(i); Page-51)

Sl. No.	Expenditure incurred by	Year	Particulars	Registration numbers of the machineries as noted in the bills	Actual category of vehicle (Type) registered with the Transport Department, GoM	Expenditure incurred
1.	(A) Directorate	2012-13	Hiring charge of JCB for Construction of Jeepable road between Vahai and Miepu	MZ-01B/3986	Scooter (LML Supermo/ Select-II)	9.58
2.		2013-14	Hiring charge of JCB for Construction of Medium Truck Road from Cheural to lower part of potato plantation area	MZ-03/2204	SUV (Tata Sumo)	4.74
3.		2013-14	Hiring charge of JCB for Construction of Jeepable road from Chapui to Mt. Lopa	MZ-01D/3896	Car (ZEND)	4.65
4.		2013-14	Hiring charge of JCB for Construction of truckable road between Lokhisory and Futsury	MZ-01F/5068	Motor cycle (YZF R-15)	9.20
5.		2014-15	Hiring charge of JCB for Construction of Jeepable approach road from existing bridge to Farfanglui	MZ-01E/0491	Scooter (Pleasure two wheeler)	1.90
6.		2014-15	Hiring charge of JCB for Construction of link road from Samthang to Lamsial	MZ-01F/6568	Car (Maruti 800 MPI STD)	3.14
7.		2014-15	Hiring charge of JCB for Construction of Medium Truck road from Khankawn to river Tlawva via Sertial Zawl	MZ-01F/6568	Car (Maruti 800 Mpi STD)	5.30
8.		2015-16	Hiring charge of JCB for Widening of road from Aithur to Tarpno road Phase-I	MZ-01B/3986	Scooter (LML Supermo/Select-II)	6.05
9.		2016-17	Hiring charge of JCB for Construction of Khawnglung mual approach road to Sialsir	MZ01D-7197	Motor Cycle (Royal Enfield)	5.81
10.		2016-17	Hiring charge of JCB for construction of MTR road from Khawhri to Tuipui	MZ01F-6568	Car (Maruti 800)	9.73
Sub-total (A)						60.10

Sl. No.	Expenditure incurred by	Year	Particulars	Registration numbers of the machineries as noted in the bills	Actual category of vehicle (Type) registered with the Transport Department, GoM	Expenditure incurred
11.	(B) BDO Champhai	2012-13	Hiring charge of Truck for Carriage of Solar based electrification back up from Aizawl to Champhai	MZ01C 2513	Motor Cycle (Hero Honda CBZ)	0.12
12.		2012-13	Hiring charge of JCB for Widening of jeepable road from Diltlang to Tuithoh	MZ04-3040	SUV (Scorpio)	4.82
13.		2012-13	Hiring charge of JCB for Construction of Playground at Vengsang	MZ04-3040	SUV (Scorpio)	4.87
14.		2013-14	Hiring charge of JCB for Construction of jeep road from Tualcheng to Murlen	MZ04-3040	SUV (Scorpio)	4.82
15.		2015-16	Hiring charge of JCB for Construction of link road from Zaengliana house to Phaizau at Zokhawthar	MZ01D-3896	Car (ZEN D)	4.88
16.		2015-16	Hiring charge of JCB for Construction of MTR from Tiringmun to Tuipui	MZ04-5984	SUV (Tata Spacio Sumo)	9.84
17.		2015-16	Hiring charge of JCB for Construction of T/road from Tlangnuam Veng to Midum Phaizau	MZ04-7111	Scooter (Activa two wheeler)	9.84
18.		2015-16	Hiring charge of JCB for Construction of playground at N. Diltlang	MZ04-7984	Car (Alto K10B VXi)	4.88
19.		2015-16	Hiring charge of JCB for Construction of T/road from N. Khawbung to Khamkeh zau via Tuikual zau	MZ04-7131	Car (Maruti Alto 800)	7.88
20.		2015-16	Hiring charge of JCB for continuation of truckable agriculture link road from Khankawn to Chhungte Hmunhlui	MZ01D-3896	Car (Zen)	4.88
21.		2015-16	Hiring charge of JCB for construction of T/road from Zote to Chharte	MZ01D/4526	Motor Cycle (Pulsar)	4.88
22.		2015-16	Hiring charge of JCB for construction of playground at Vengsang	MZ04-7291	Motor Cycle (Royal Enfield Classic)	5.88
23.		2016-17	Hiring charge of JCB for Construction of MTR from Tualcheng to Pamchung via Kakhawn	MZ04-5304	Motor Cycle (Apache RTR 180)	4.85

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Sl. No.	Expenditure incurred by	Year	Particulars	Registration numbers of the machineries as noted in the bills	Actual category of vehicle (Type) registered with the Transport Department, GoM	Expenditure incurred	
24.		2016-17	Hiring charge of JCB for Construction of MTR from Vapar to Murlen	MZ04-1017	Car (Alto LXI)	4.92	
25.		2016-17	Hiring charge of JCB for Construction of MTR approach to Muga Farm N. Khawbung	MZ01C-5513	Motor Cycle (Pulsar 180)	4.85	
26.		2016-17	Hiring charge of JCB for Continuation of MTR from Lungphunlian to Tualcheng	MZ04-5304	Motor Cycle (Fiero F2)	8.86	
27.		2016-17	Hiring charge of JCB for construction of MTR from Thinglian zau to Tiau phai Hnahlan	MZ04-5304	Motor Cycle (Apache RTR 180)	6.89	
28.		2016-17	Hiring charge of JCB for construction of playground at Jail Veng, Kanan	MZ04-1017	Car (Alto)	4.85	
29.		2016-17	Hiring charge of JCB for continuation of MTR from Dinthar to RD pump via Awmpui phai zau Dinthar	MZ04-5304	Motor Cycle (Apache RTR 180)	5.91	
30.		2016-17	Hiring charge of JCB for widening of playground at Vapar	MZ04-7382	Car (110 Asta Motor)	4.85	
31.		2016-17	Hiring charge of JCB for continuation of Hmunmeltha playground	MZ01B-7586	Scooter (Bajaj Chetak)	4.85	
32.		2016-17	Hiring charge of JCB for construction of playground at Dilkawn	MZ01C-8184	Car (Bolero Lx)	4.85	
Sub-total (B)							243.47
33.		2012-13	Hiring charge of JCB for Construction of medium truck road from Serhuan to Puankhai	MZ-02-7292	Auto rickshaw (Bajaj)	9.46	
34.		2012-13	Hiring charge of JCB for Construction of medium truck road from Serhuan to Puankhai	MZ-02A-0209	Spacio AI (Diesel LMV (Jeep) TATA Sumo	9.46	
35.	(C) BDO, Lungsen	2012-13	407 Truck hiring charge for carrying solar equipments from Aizawl to Lungsen	MZ0-1H-4180	Car (EON Sportz)	0.12	
36.		2012-13	Pick up truck hiring charge for carrying solar equipments from Lungsen to Tlabung	MZ01B-2916	Motor Cycle (Fiero RTV)	0.03	
37.		2012-13	Pick up truck hiring charge for carrying solar equipments from Lungsen to Tlabung	MZ01C-0819	Motor Cycle (Pulsar 150)	0.03	

Sl. No.	Expenditure incurred by	Year	Particulars	Registration numbers of the machineries as noted in the bills	Actual category of vehicle (Type) registered with the Transport Department, GoM	Expenditure incurred
38.		2012-13	407 Truck hiring charge for carrying solar equipments from Aizawl to Lungsens	MZ01H-1616	Car (Alto K10B)	0.12
39.		2012-13	Pick up truck hiring charge for carrying solar equipments from Lungsens to Nunsury.	MZ01C-9418	Car (Maruti 800 MPI STD)	0.03
40.		2012-13	407 Truck hiring charge for carrying solar equipments from Aizawl to Lungsens	MZ01F-2480	Motor Cycle (YZF R-15)	0.12
41.		2012-13	Pick up truck hiring charge for carrying solar equipments from Lungsens to Kalapani.	MZ01E-1819	Scooter (Mid Size)	0.03
42.		2012-13	407 Truck hiring charge for carrying solar equipments from Aizawl to Lungsens	MZ01E-2820	Motor Cycle (YZF R-15)	0.12
43.		2012-13	Pick up truck hiring charge for carrying solar equipments from Lungsens to Thekaduar	MZ01F-8101	Motor Cycle (Apache RTR 180)	0.03
44.		2012-13	407 Truck hiring charge for carrying solar equipment from Aizawl to Lungsens	MZ01D 1480	Motor Cycle (Bajaj Pulsar 180)	0.12
45.		2012-13	Pick up truck hiring charge for carrying solar equipments from Lungsens to Zodin	MZ01F-9401	Motor Cycle (Karizma)	0.03
46.		2012-13	Pick up truck hiring charge for carrying solar equipments from Lungsens to Zodin	MZ01G-2089	Scooter (Sym Rodeo)	0.03
47.		2012-13	407 Truck hiring charge for carrying solar equipments from Aizawl to Lungsens	MZ01C-2884	Car (Maruti 800)	0.12
48.		2012-13	Pick up truck hiring charge for carrying solar equipments from Lungsens to Tipperaghat	MZ01H-6017	Scooter (Honda Activa)	0.03
49.		2012-13	Pick up truck hiring charge for carrying solar equipment from Lungsens to Tipperaghat	MZ01G 0041	Scooter (Rodeo Sym)	0.03
50.		2012-13	Pick up truck hiring charge for carrying solar equipments from Lungsens to Silgur	MZ01G-6518	Motor Cycle (Karizma)	0.03
51.		2012-13	Pick up truck hiring charge for carrying solar equipments from Lungsens to Tipperaghat	MZ01H-2518	Scooter (Flyte Sym)	0.03
52.		2012-13	Hiring charge of JCB for Construction of Medium Truck Road from Zehetet to Sailen	MZ05-0538	Motor Cycle (Hero Honda CBZ)	7.16

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Sl. No.	Expenditure incurred by	Year	Particulars	Registration numbers of the machineries as noted in the bills	Actual category of vehicle (Type) registered with the Transport Department, GoM	Expenditure incurred
53.		2012-13	Hiring charge of JCB for Construction of Medium Truck Road from Zehtet to Sailen	MZ05-0538	Motor cycle (Hero Honda CBZ)	9.46
54.		2012-13	Hiring charge of JCB for Construction of Playground at Vairawkai	MZ07-0437	Car (Maruti Van)	6.60
55.		2012-13	Hiring charge of JCB for Construction of Playground at Zohmun	MZ04-4356	Scooter (TVS Pep)	6.60
56.		2014-15	Hiring of JCB for extension of playground at Belpui	MZ02-7292	Auto rickshaw (Bajaj)	4.71
57.		2015-16	Hiring of JCB for construction of MTR from Chawngte L to Hmunthar via Ngiautlang	MZ02-7537	Motor Cycle (Hero Hunk)	7.67
58.		2015-16	Hiring of JCB for construction of MTR from Undermanik to Rolui	MZ01D-8275	Scooter (Flyte Sym)	8.54
59.		2015-16	Hiring of JCB for construction of MTR from Sailen to Mautlang	MZ02-7085	Motor Cycle (CBZ Xtreme)	7.67
60.		2015-16	Hiring of JCB for extension of playground at Bolia	MZ02-7085	Motor Cycle (CBZ Xtreme)	4.64
61.		2015-16	Hiring of JCB for construction of playground at Letisury	MZ02-5284	Scooter (LML Supermo/ Select-II)	4.64
62.		2015-16	Hiring charge of JCB for black topping of road between Phairuankai and Rotlang west	MZ01D-8275	Scooter (Kinetic flyte)	9.80
63.		2015-16	Hiring charge of Vibratory roller for black topping of road between Phairuankai and Rotlang west	MZ01D-8275	Scooter (Kinetic flyte)	5.88
64.		2015-16	Hiring charge of JCB for construction of link road at Tablabagh	MZ02-7085	Motor Cycle (CBZ Xtreme)	4.64
65.		2016-17	Hiring of JCB for construction of MTR from Sailen to Mautlang	MZ02-7537	Scooter (Yamaha Fascino)	9.51
66.		2016-17	Hiring of JCB for construction of MTR from Undermanik to Rolui	MZ02-7537	Scooter (Yamaha Fascino)	9.51
67.		2016-17	Hiring of JCB for extension of playground near Halipad, Zodin	MZ02-7085	Motor Cycle (CBZ Xtreme)	4.89
Sub-total (C)						131.89
Grand Total (A) + (B) + (C)						315.26

Source: Departmental records and Database of Transport Department, GoM

Appendix-3.3.5
Statement showing deductible amount of contractor's profit from the estimate under Lungsen and Champhai block
during 2014-15 and 2016-17
(Reference: Paragraph-3.3.10(ii); Page-54)

Sl.No.	Year	Name of District	Name of Block	Name of the work	Estimated amount of the work	Deductible 10 per cent Contractor's profit
1.	2014-15	Lunglei	Lungsen	Construction of Medium Truck Road from Chawngte L to Hmunthar via Ngiautlang	40.00	3.64
2.				Construction of Medium Truck Road from Sailen to Mautlang	40.00	3.64
3.				Construction of Medium Truck Road from Undermanik to Rolui	30.00	2.73
4.		Champhai	Champhai	Construction of Recreation Centre-cum-Rest House near DRDA Office, Keifanglang	20.00	1.82
5.				Construction of YMA sub-Headquarter building at Venghlang	20.00	1.82
6.				Continuation of community hall at Ngur	19.00	1.73
7.	2016-17	Champhai	Champhai	Bouldering & Black topping of approach road to Zero point from main road, New Vaikhawtlang	10.00	0.91
8.				Continuation of construction of community hall at Electric Veng	20.00	1.82
9.				Continuation of construction of Kahrawt community hall	20.00	1.82
Total (2014-15)					219.00	19.93
10.	2016-17	Champhai	Champhai	Continuation of construction of community hall at Electric Veng	10.00	0.91
Total (2016-17)					10.00	0.91
Grand Total (2014-17)					229.00	20.84

Source: Departmental records

Appendix-3.3.6
Statement showing works shown as completed but yet to start
(Reference: Paragraph-3.3.10(v); Page-55)

Sl. No.	District	Block	Name of the work	Expenditure incurred	Voucher No. and Date	Date of commencement of work	Date of Completion as per Completion Report	Actual Position found on joint inspection
1.	Lunglei	Lungsen	Construction of motorable RCC Bridge over Borsegojasora	6.00	13278 dated 24.03.2017	06.02.2017	07.03 2017	Work not started
2.			Construction of Kisan sheds with toilets at IBB Fence gates of Tipperaghat	4.00	12981 dated 06.03.2017	8.02.2017	10.03.2017	Work not started
3.	Champhai	Champhai	Fencing of Circuit House Complex at Bethel	5.00	19 dated 11.03.2017	06.02.2017	07.03 2017	Work not started
4.			Fencing of DC Complex at Keifangtlang	5.00	9 dated 11.03.2017	06.02.2017	07.03 2017	Work not started
Sub-total				20.00	--	--	--	--

Source: Joint Inspection and Departmental records

Appendix-3.3.7
Statement of works shown as complete but found incomplete
(Reference: Paragraph-3.3.10(vi); Page-55)

(₹ in lakh)

Sl. No.	Name of District	Name of Block	Name of the work	Amount of expenditure	Voucher No. and Date	Date of start of work	Date of Completion as per Completion Report	Actual Position found on joint inspection
1.			Construction of Indoor Badminton Court at Old DC Complex, Bethel veng	12.50	360 BADP dated 04.03.2014	16.12.2013	29.01.2014	Initial site of Badminton Court at Bethel veng was shifted to Sports Complex at New Champhai in July 2016. Foundation work had commenced.
				7.50	2 dated 13.02.2015	and 14.12.2015	and 12.01.2016	
				5.00	17 dated 02.02.2016			
2.	Champhai		Construction of Community hall at Mualveng, Ruantlang	9.00	362 BADP dated 04.03.2014	16.12.2013	29.01.2014	Structure with CGI sheet roof completed without floor
				7.00	112 dated 13.02.2015	26.01.2015	24.02.2015	
				2.00	10 dated 27.01.2016	14.12.2015	12.01.2016	
3.			Construction of Medium Truck Road from Lungphunlian to Tualcheng	9.00	51 dated 11.03.2017	13.02.2017	07.04.2017	A narrow earth cutting started and stop abruptly in the Jungle
4.	Lunglei	Lungsen	Construction of Primary Health Centre building at Lungsen	40.00	13463 dated 30.3.2017	08.02.2017	30.03.2017	Initial stage of foundation works
Total				92.00	--	--	--	--

Source: Joint Inspection and Departmental records

Appendix-3.4.1
Statement showing projects sample
(Reference: Paragraph-3.4.3; Page-59)

No. of MIPs completed during 2008-09 to 2015-16	No. of MIPs for sample (5 per cent)	No. of on-going MIPs as on March 2016	No. of MIPs for sample (5 per cent)	Total
193	10	14	2	12

I. Completed Projects			
(i)	Total No. of Divisions	=	4
(ii)	Total No. of completed Projects	=	193
(iii)	No. of units to be selected (five per cent)	=	10
(iv)	No. of Divisions Selected	=	2
Sample Selected for audit scrutiny			
	Name of MIP	Location	Cost (₹ in crore)
1.	Mat	Serchhip, Aizawl Division	5.54
2.	Zilngai	Tlungvel, Aizawl Division	1.87
3.	Changte	Samlukhai, Aizawl Division	1.46
4.	Buhchangdil	Phuaibuang, Aizawl Division	1.23
5.	Tuikual	Saithah, Aizawl Division	1.00
6.	Fuanlui	Chite, Aizawl Division	0.85
7.	Awmpui Phai	Champhai, Champhai Division	1.65
8.	Midumphai	-do-	1.27
9.	Lower Tuimuk	Khawzawl, Champhai Division	0.99
10.	Thangpui	Hnahlan, Champhai Division	0.65

II. Ongoing Projects			
(i)	Total No. of Divisions	=	4
(ii)	Total No. of ongoing Projects	=	14
(iii)	No. of units to be selected (5 per cent)	=	0.7 (rounded up to 2)
(iv)	No. of Divisions Selected	=	2
Sample Selected for audit scrutiny			
	Name of project	Location	Cost (in ₹)
(i)	Khawhnuai MI Project	Sihphir, Aizawl Division	1,48,00,000
(ii)	Tlabung Ph-II MI Project	Vangchhia, Champhai Division	1,19,47,000

Appendix-3.4.2
Statement showing delay in release of funds by the State Government
(Reference: Paragraph-3.4.9.1; Page-62)

Year	Name of the schemes	GoI Sanction Order No.	Release of Central Share		Release of State share (including Central share)		Total amount released to IWRD	Delay (in days) beyond 15 days
			Amount	Date	Amount	Date		
2008-09	AIBP- VI	F.No.41(1)PF-I/2007-13	112.00	10-04-2008	12.44	15-07-2008	124.44	81
	AIBP- VII	F.No.41(1)PF-I/2007-13	1215.00	10-04-2008	135.00	16-05-2008	1350.00	21
	AIBP- VI	F.No.41(1)PF-I/2008-309	1489.00	20-10-2008	165.45	12-02-2009	1654.45	100
	AIBP- VII	F.No.41(1)PF-I/2008-409	1685.50	29-12-2008	187.28	28-03-2009	1872.78	74
	AIBP- VI	F.No.41(1)PF-I/2008-678	165.26	31-03-2009	18.36	31-03-2009	183.62	-
	AIBP- VIII	F.No.41(1)PF-I/2008-591	405.00	23-03-2009	45.00	13-10-2009	450.00	189
	AIBP- VIII	F.No.41(1)PF-I/2009-499	3280.5	17-12-2009	364.51	29-01-2010	3645.01	28
2009-10	AIBP- VIII	F.No.41(1)PF-I/2009-847	364.50	31-03-2010	40.39	31-03-2010	404.89	
	AIBP- VIII	F.No.41(1)PF-I/2010-347	2153.60	16-07-2010	239.29	07-10-2010	2392.89	68
2010-11	AIBP- IX	F.No.41(1)PF-I/2010-402	1766.08	02-08-2010	196.24	07-10-2010	1962.32	51
	AIBP- X	F.No.41(1)PF-I/2010-1455	754.01	24-03-2011	83.78	30-03-2011	837.79	-
	AIBP- VIII	F.No.41(1)PF-I/2010-1319	239.29	28-02-2011	26.59	24-03-2011	265.88	9
	AIBP- IX	F.No.41(1)PF-I/2010-1319	196.23	28-02-2011	21.80	24-03-2011	218.03	9
	AIBP- IX	F.No.41(1)PF-I/2011-918	2067.50	11-11-2011	229.72	14-03-2012	2297.22	109
	AIBP- X	F.No.41(1)PF-I/2011-918	1722.41	11-11-2011	191.38	31-01-2012	1913.79	66
2011-12	AIBP- IX	F.No.41(1)PF-I/2011-1682	229.73	27-03-2012	25.52	31-03-2012	255.25	-
	AIBP- X	F.No.41(1)PF-I/2011-1682	191.37	27-03-2012	21.27	31-03-2012	212.64	-
2015-16	PMKSY	No.B.11011/1/2014-MI	0	-	44.10	05-10-2015	44.10	-
2016-17	PMKSY	F.No. 10-3/2016-MI/664-681	198.45	30-03-2016	0	29-06-2016	198.45	76
-	-	-	18235.43	-	2048.12	-	-	-
Total fund released at the fag end of the year			2308.32	--	654.71	--	--	-

Source: Departmental records

Appendix-3.4.3
Statement showing excess expenditure on hire charges of excavator
(Reference: Paragraph-3.4.10.1(i); Page-63)

Sl. No.	Name of MIP	Volume of earth work executed as per MB (in cum @ 134.70)	Expenditure incurred (₹ in lakh)	Duration (in hours) for which excavators were		Excess utilisation of excavators (in hours) [(v)-(vi)]	Hire charges per hour ²	Excess Expenditure (₹ in lakh) [(vii)x(viii)]
				Utilised	Required ³ to be utilised [(iii) ÷ 30]			
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)
1.	Zilngai	20,397.00	28.50	1477.50	679.90	797.60	1800	14.36
2.	Changte	17,914.00	24.13	1340.50	597.13	743.37	1800	13.38
3.	Fuanlui	7,449.00	10.04	420.76	248.30	172.46	1800	3.10
4.	Buhchangdil	7,020.00	9.46	525.50	234.00	291.50	1800	5.25
5.	Tuikual	3,194.00	4.30	239.00	106.47	132.53	1800	2.39
6.	Mat	3,246.00	5.40	300.00	108.20	191.80	1800	3.45
7.	MidumPhai	6,833.50	7.74	430.00	227.78	202.22	1800	3.64
8.	Lower Tuimuk	10,694.05	12.24	679.80	356.47	323.33	1800	5.82
9.	AwmpuiPhai	6,996.65	0.57	316.78	233.22	83.56	1800	1.50
Total								52.89

Source: Departmental records

² Hiring charges of ₹ 1,800 per hour was fixed by the Mizoram JCB Association

³ based on capacity of excavator (@ 30 cum/hour)

Appendix-3.4.4
Statement showing cases of Subletting of works
(Reference: Paragraph-3.4.10.1(ii); Page-64)

Sl. No.	Item of work	Eligible class of contractor as per tender notice	Contractor to whom work awarded originally	Class of Original Contractor	To whom sublet	Class of Sublettee	Remarks
1.	(i) RCC Channel, (ii) Column & Flooring, (iii) Culvert (15m) [Amount: ₹ 1,41,72,704]	I	Rozinga [Reg. No. 41/EinC-1/ 2011]	I	R. Lalthazuala	Information not provided by the Department.	Reasons as to why the contractors could not directly run the contracts were not on record.
2.	(i) Construction of Trapezoidal Channel-I (RCC Channel to Leirek lui), (ii) By-pass channel, (iii) Culvert (5m), (iv) Aqueduct with channel escape [Amount: ₹ 79,55,189]	II & above	John Zakamlova [Reg. No. CE-R/11 /2010]	II	H. Lalthanzama	Their names, however, are not in the list of registered contractors under PWD	Written orders of competent authority accepting the Power of Attorneys were also not on record.

Source: Departmental records

Appendix-3.4.5
Statement showing delay in completion of projects
(Reference: Paragraph-3.4.11; Page-64)

District	Name of Project	Date of release of fund by GoM	Release of funds by the State Government	Delay (in days)		Parking of funds in Civil Deposit (in months)	Month of commencement	Target ⁴	Month of completion	Delay in years
				Release of funds by the State Government	Placement of procurement orders for materials					
Aizawl	Fuanlui	02-August-2010	51		--	146	45	March 2013	November 2014	1
		28-February-2011	9							
	Changte	02-August-2010	51		--	161	60	January 2011	March 2013	2
		28-February-2011	9							
	Zilingai	11-November-2011	94					January 2011	March 2013	2
		02-August-2010	51		510	279	58	January 2011	March 2013	2
	Buhchangdil	28-February-2011	9		510	172	40	December 2010	March 2013	1
		11-November-2011	94							
	Tuikual	02-August-2010	51		510	405	45	May 2011	March 2013	1
		28-February-2011	9							
	Mat	11-November-2011	94		364	355	70	April 2011	April 2014	3
		11-November-2011	111		--	66	34	November 2009	December 2010	2
Champhai	Midumphai	23-March-2009	189				November 2009	December 2010	2	
		17-December-2009	28							
		31-March-2010	175				November 2009	December 2010	2	
		16-July-2010	68							

Source: Departmental records

⁴ Target dates fixed as per MoU were taken for Sl. No. 1 to 5. For Sl. No. 6 to 8 target dates mentioned in the DPR were considered as copies of the MoU were not available with the Department

Appendix-4.1.1
Statement showing investments made by State Government in SPSUs
whose accounts are in arrears

(Reference: Paragraph-4.11; Page-80)

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

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Working Government Companies							
Sector : Agricultural Marketing							
1.	Mizoram Agricultural Marketing Corporation Limited	2010-11	5.45	2011-12 2012-13 2013-14 2014-15 2015-16 2016-17	0.25 - - - - -	- - - - - -	- - - 1.12 - -
Sector : Financing							
2.	Zoram Industrial Development Corporation Limited	2014-15	15.78	2015-16 2016-17	- -	- -	2.72 2.52
Sector : Manufacturing							
3.	Zoram Electronics Development Corporation Limited	2009-10	7.23	2010-11 2011-12 2012-13 2013-14 2014-15 2015-16 2016-17	1.15 1.55 1.27 1.22 1.69 1.36 -	- - - - - - -	- - - - 1.34 1.70 0.63
4.	Mizoram Food & Allied Industries Corporation Limited	2014-15	20.00	2015-16 2016-17	- -	- -	5.87 2.32
Sector : Miscellaneous							
5.	Mizoram Handloom and Handicrafts Development Corporation Limited	2015-16	10.00	2016-17	-	1.00	1.42
6.	Mizoram Mineral Development Corporation Limited	2014-15	0.15	2015-16 2016-17	- -	- -	- -
Total			58.61		8.49	1.00	19.64

Source: Annual accounts and information furnished by the SPSUs

Appendix-4.1.2

Summarised financial position and working results of Government companies and Statutory Corporations as per latest finalised accounts and information furnished by the Companies

(Reference: Paragraph-4.1.2; Page-81)

(Figures in columns 5 to 12 are ₹ in crore)

Sl. No.	Sector/ Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of year	Accumulated profit(+)/ loss(-)	Turnover ⁵	Net profit (+)/ loss ⁶ (-)	Net impact of Audit comments	Capital employed ⁷	Return on capital employed ⁸	Percentage of return on capital employed	Manpower ⁹
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Working Government Companies													
SECTOR: AGRICULTURAL MARKETING													
1.	Mizoram Agricultural Marketing Corporation Limited	2010-11	2015-16	5.45	-	(-) 6.43	0.28	(-) 1.02	-	11.04	(-) 1.01	-	-
				5.45	-	(-) 6.43	0.28	(-) 1.02	-	11.04	(-) 1.01	-	-
				Sector Wise Total									
SECTOR: FINANCING													
2.	Zoram Industrial Development Corporation Limited	2014-15	2016-17	15.78	29.68	(-) 20.66	0.89	(-) 0.71	-	46.09	(-) 0.71	-	38
				15.78	29.68	(-) 20.66	0.89	(-) 0.71	-	46.09	(-) 0.71	-	38
				Sector Wise Total									
SECTOR: MANUFACTURING													
3.	Zoram Electronics Development Corporation Limited	2009-10	2016-17	7.23	-	(-) 6.59	0.27	0.24	-	0.64	(-) 0.24	-	-
4.	Mizoram Food & Allied Industries Corporation Limited	2014-15	2016-17	20.00	-	(-) 20.91	2.23	(-) 1.59	-	18.09	(-) 1.59	-	22
				27.23	-	(-) 27.50	2.50	(-) 1.83	-	18.73	(-) 1.83	-	22
				Sector Wise Total									
SECTOR: MISCELLANEOUS													
5.	Mizoram Handloom and Handicrafts Development Corporation Limited	2015-16	2016-17	10.00	1.00	(-) 7.32	0.10	(-) 1.88	-	3.09	(-) 1.88	-	-
6.	Mizoram Mineral Development Corporation Limited	2014-15	2016-17	0.15	-	(-) 0.18	-	(-) 0.01	-	(-) 0.03	(-) 0.01	-	-
				10.15	1.00	(-) 7.50	0.10	(-) 1.89	-	3.06	(-) 1.89	-	-
				58.61	30.68	(-) 62.09	3.77	(-) 5.45	-	78.92	(-) 5.44	-	60
				Grand Total									

Source: Annual accounts and information furnished by the SPSUs

⁵ As per provisional figures furnished by the Companies

⁶ As per provisional figures furnished by the Companies

⁷ Capital employed represents Shareholders fund and long term borrowings

⁸ Return on capital has been worked out by adding profit and interest charged to profit and loss account

⁹ Regular employees only

Appendix-5.11.1
Statement showing amount of salary drawn from treasury and actual disbursement

(Reference: Paragraph-5.11; Page-92)

(₹ in lakh)

Sl. No.	Month and Year	No. of Bills	Amount drawn as per Bill Register/ Cash Book/Treasury Transit Register			Amount actually disbursed to the staff (Net Salary)			Difference
			In pay roll sheet-1	In pay roll sheet-2	Total	As per pay roll sheet-1	As per pay roll sheet-2	Total	
1.	August 2010	1	345615	0	345615	308641	0	308641	36974
2.	September 2010	1	410204	0	410204	308564	0	308564	101640
3.	October 2010	1	385376	0	385376	304064	0	304064	81312
4.	November 2010	1	385376	0	385376	305064	0	305064	80312
5.	December 2010	1	386376	0	385376	305064	0	305064	81312
6.	January 2011	1	332242	0	332242	250930	0	250930	81312
7.	February 2011	1	332542	0	332542	251230	0	251230	81312
8.	March 2011	1	336492	0	336492	262379	0	262379	74113
Total (2010-11)		8	2914223	0	2914223	2295936	0	2295936	618287
9.	April 2011	1	336482	0	336482	255160	0	255180	81322
10.	May 2011	1	364736	0	364736	283420	0	283420	81316
11.	June 2011	1	361838	0	361383	298724	0	298724	63114
12.	July 2011	1	453303	0	453303	338440	0	338440	114863
13.	August 2011	1	458851	0	458851	343988	0	343988	114863
14.	September 2011	1	433339	0	433339	320786	0	320786	112553
15.	October 2011	1	437339	0	437339	324786	0	324786	112553
16.	November 2011	1	439839	0	439839	327286	0	327286	112553
17.	December 2011	1	402696	0	402696	347015	0	347015	55681
18.	January 2012	1	547778	0	547778	344402	0	344402	203376
19.	February 2012	1	534477	0	534477	330579	0	330579	203898
20.	March 2012	1	528411	0	528411	338023	0	338023	190388
Total (2011-12)		12	5299089	0	5299089	3852609	0	3852609	1446480
21.	April 2012	1	525861	0	525861	341855	0	341855	184006
22.	May 2012	1	526341	0	526341	342335	0	342335	184006

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Sl. No.	Month and Year	No. of Bills	Amount drawn as per Bill Register/ Cash Book/Treasury Transit Register			Amount actually disbursed to the staff (Net Salary)			Difference
			In pay roll sheet-1	In pay roll sheet-2	Total	As per pay roll sheet-1	As per pay roll sheet-2	Total	
23.	June 2012	1	596341	0	596341	338335	0	338335	258006
24.	July 2012	1	785753	0	785753	344689	0	344689	441064
25.	August 2012	1	0	0	0	0	0	0	0
26.	September 2012	1	0	413547	413547	0	358547	358547	55000
27.	October 2012	2	551403	456571	1007974	301366	356571	657937	350037
28.	November 2012	2	401366	453348	854714	301366	353321	654687	200027
29.	December 2012	2	401366	404063	805429	301366	354063	655429	150000
30.	January 2013	2	396866	402985	799851	296866	353665	650531	149320
31.	February 2013	2	393312	404360	797672	293312	354360	647672	150000
32.	March 2013	2	410362	377564	787926	286729	340466	627195	160731
Total (2012-13)		18	4988971	2912438	7901409	3148219	2470993	5619212	2282197
33.	April 2013	2	403572	379493	783065	309487	349493	658980	124085
34.	May 2013	2	403572	401493	805065	309487	351493	660980	144085
35.	June 2013	2	425072	431493	856565	310987	351493	662480	194085
36.	July 2013	1	382552	0	382552	312553	0	312553	69999
37.	August 2013	0	0	0	0	0	0	0	0
38.	September 2013	2	412932	423114	836046	312932	348114	661046	175000
39.	October 2013	2	362932	423114	786046	312932	348114	661046	125000
40.	Compensatory Allowance paid November 2013	1	1145801	0	1145801	945801	0	945801	200000
41.	November 2013	2	431253	457693	888946	331253	357693	688946	200000
42.	December 2013	2	409200	470260	879460	309200	370260	679460	200000
43.	January 2014	2	410477	478760	889237	310477	378760	689237	200000
44.	February 2014	2	535649	548760	1084409	315649	378760	694409	390000
45.	March 2014	0	0	0	0	0	0	0	0
Total (2013-14)		20	5323012	4014180	9337192	4080758	3234180	7314938	2022254

Sl. No.	Month and Year	No. of Bills	Amount drawn as per Bill Register/ Cash Book/Treasury Transit Register			Amount actually disbursed to the staff (Net Salary)			Difference
			In pay roll sheet-1	In pay roll sheet-2	Total	As per pay roll sheet-1	As per pay roll sheet-2	Total	
46.	April 2014	0	0	0	0	0	0	0	0
47.	May 2014	2	428987	533059	962046	328987	383059	712046	250000
48.	June 2014	0	0	0	0	0	0	0	0
49.	July 2014	2	620998	487862	1108860	321108	397862	718970	389890
50.	August 2014	2	430520	600106	1030626	320520	400106	720626	310000
51.	September 2014	2	554520	630106	1184626	324520	400106	724626	460000
52.	October 2014	2	604261	610939	1215200	325838	400939	726777	488423
53.	November 2014	2	604377	611050	1215427	325954	401050	727004	488423
54.	Compensatory Allowance paid in November 2014	1	1321360	0	1321360	1021960	0	1021960	299400
55.	December 2014	2	626624	695869	1322493	327201	401869	729070	593423
56.	January 2015	2	626624	589053	1215677	327201	387369	714570	501107
57.	February 2015	2	545624	511662	1057286	331121	386292	717413	339873
58.	March 2015	2	543923	587053	1130976	308634	385369	694003	436973
Total (2014-15)		21	6907818	5856759	12764577	4263044	3944021	8207065	4557512
59.	April 2015	2	534209	730376	1264585	355069	392503	747572	517013
60.	May 2015	1	696911	0	696911	486420	0	486420	210491
61.	June 2015	0	0	0	0	0	0	0	0
62.	July 2015	1	538587	0	538587	478382	0	478382	60205
63.	August 2015	2	677532	388495	1066027	476584	388498	865082	200945
64.	September 2015	1	721059	0	721059	471068	0	471068	249991
65.	October 2015	1	719059	0	719059	469058	0	469058	250001
66.	November 2015	1	780800	0	780800	480800	0	480800	300000
67.	Compensatory Allowance paid November 2015	1	700835	0	700835	600835	0	600835	100000
68.	December 2015	1	779030	0	779030	479030	0	479030	300000

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Sl. No.	Month and Year	No. of Bills	Amount drawn as per Bill Register/ Cash Book/Treasury Transit Register			Amount actually disbursed to the staff (Net Salary)			Difference
			In pay roll sheet-1	In pay roll sheet-2	Total	As per pay roll sheet-1	As per pay roll sheet-2	Total	
69.	January 2016	1	879030	0	879030	479030	0	479030	400000
70.	February 2016	1	882524	0	882524	491939	0	491939	390585
71.	March 2016	0	0	0	0	0	0	0	0
Total (2015-16)		13	7909576	1118871	9028447	5268215	781001	6049216	2979231
72.	April 2016	1	1133564	0	1133564	553557	0	553557	580007
73.	May 2016	1	1135564	0	1135564	555556	0	555556	580008
74.	June 2016	1	773090	0	773090	562856	0	562856	210234
75.	July 2016	1	1081289	0	1081289	580883	0	580883	500406
76.	August 2016	1	959177	0	959177	546981	0	546981	412196
77.	September 2016	0	0	0	0	0	0	0	0
78.	October 2016	1	968350	0	968350	545354	0	545354	422996
79.	November 2016	1	965105	0	965105	545891	0	545891	419214
80.	December 2016	1	850488	0	850488	545891	0	545891	304597
81.	January 2017	1	804324	0	804324	572336	0	572336	231988
Total (2016-17)		9	8670951	0	8670951	5009305	0	5009305	3661646
Grand Total (2010-17)		101	42013640	13902248	55915888	27918086	10430195	38348281	17567607

Source: Departmental records

Appendix-5.12.1
Statement showing non-levy of penalty from dealers
failing to submit Chartered Accountant's Audited Statement

(Reference: Paragraph-5.12; Page-94)

Sl. No.	Taxing authority (Period of Audit)	Name of Dealer (TIN No.)	Assessment Year	Turnover determined (in ₹)	Penalty leviable (in ₹)	Remarks
1.	ACT, Central Zone (November – December 2016)	Modernes Yarns 15200221009	2011-12	15766748	15767	--
2.		Hrangchhuan Pharmacy 15110197026	2010-11	62700573	62701	
			2011-12	67612988	67613	
			2012-13	59274344	59274	
3.		Dee Square 15200024076	2012-13	12482254	12482	
4.		Daffodils 15200068031	2013-14	23328653	23329	
5.		RC Shirt House 15110429018	2012-13	20345928	20346	
6.		RSL Enterprise 15111729020	2012-13	29118065	29118	
7.		Laldailova Pachuau & Sons 15110106086	2013-14	34227995	34228	
8.		MNR Agency 15500793087	2013-14	13951729	13952	
9.		Thanzauva & Sons 15110107096	2012-13	25313685	25314	
10.		Buangthanga & Sons 15200010033	2012-13	13487750	13488	
11.		Sam Enterprise 15200275064	2011-12	39684853	39685	
12.		Khaia & Sons 15120090016	2011-12	362406104	362106	
	2012-13		182755435	182755		
	2013-14		65730301	65730		
13.	Zoram Trade Centre 15110541071	2013-14	13034544	13035		
14.	Jedidia Enterprise 15120907038	2012-13	12143325	12143		
Total				1053365274	1053066	--
15.	ACT, Aizawl South Zone (January 2017)	Emy Drug Store 15120159027	2013-14	30797787	30798	Demand notices already served
			2014-15	38960310	38960	
16.		Life Drug Centre 15120100019	2012-14	305757747	305758	
17.		Thansanga & Sons (Auto) 15121332020	2011-12	111976546	111977	
			2012-13	58610886	58610	
			2013-14	123620219	123620	
18.		R.S. Drug Store 15120114062	2011-12	60273719	60274	
			2012-13	63596562	63597	
	2013-14		58506715	58507		

Audit Report for the year ended 31 March 2017

Sl. No.	Taxing authority (Period of Audit)	Name of Dealer (TIN No.)	Assessment Year	Turnover determined (in ₹)	Penalty leviable (in ₹)	Remarks
19.		Thansanga & Sons (Ahuja) 15120528031	2011-12	15653069	15653	
			2012-13	16506474	16506	
			2013-14	16880660	16881	
20.		Rainbow 15120082033	2011-12	18928997	18929	
			2012-13	15918928	15919	
			2013-14	22232341	22232	
			2014-15	30178038	30178	
21.		Fancy Electronics 15120175090	2010-13	37865038	37865	
			2013-14	13603970	13604	
22.		Oriental Traders 15120843077	2013-14	13391327	13391	
23.		T.S.Drug Centre 15120091026	2011-12	111690441	111690	
			2012-13	136968864	136969	
			2013-14	166965465	166965	
24.		SL Sailo Pharmacy 15120146091	2014-15	43394513	43395	
25.		Genesis Enterprise 15120127095	2014-15	65948363	65948	
26.		MD Enterprise 15120190046	2012-13	37897286	37897	
			2013-14	36772908	36773	
27.		Millions Agency 15120059094	2010-11	13665022	13665	
			2011-12	35144354	35144	
			2012-13	32884759	32885	
			2013-14	64776880	64777	
28.		Vanhira & Sons 15120182063	2013-14	17336300	17336	
			2014-15	16818900	16819	
Total				1833523388	1833522	--
29.	ACT Serchhip Zone (February - March 2017)	D3 Business Enterprise 15190137049	2012-13	148709972	148710	--
30.		VL Store 15190093094	2012-13	13009326	13009	
Total				161719298	161719	--
Grand Total				3048607960	3048307	--

Source: Departmental records