

APPENDICES



Appendices

APPENDIX I State Profile

(Reference : Paragraph 1.1)

Sl. No.	Particulars	Unit	India	Mizoram
1	Area	Sq Km	32,87,263	21,081
2	Population as per Census, 2011	in lakh	12,108.55	10.97
3	Density of Population (2011)	per Sq Km	382	52
4	Population below poverty line (2016-17 based)	Per cent	21.90	19.63
5	Literacy (2011)	Per cent	73	91.58
6	Infant Mortality Rate (2019-20)	Per 1000 live births	29.85	5
7	Life expectancy at Birth (2019-20)	Year	69.73	69
8	Population Growth (2001-2011)	Per cent	17.64	23.48
9	GDP/GSDP at Current Prices (2011-12 Series)	(₹ in crore)	2,03,39,849	26,502.56

Source: State Economic & Statistics Department

APPENDIX II Time Series data on State Government Finances

(Reference: Paragraph 2.5.1.2)

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
Part A: Receipts					
1. Revenue Receipts	6,676.40	7,398.30	8,580.20	9,039.50	9,658.26
<i>(i) Tax Revenue</i>	<i>358.41</i>	<i>441.81</i>	<i>545.91</i>	<i>726.70</i>	<i>730.98</i>
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00
State Goods and Services Tax	--	--	169.76	454.73	532.22
Taxes on Sales, Trade, etc.	247.04	307.81	242.85	135.93	117.61
State Excise	60.60	72.26	65.83	65.34	2.72
Taxes on Vehicles	19.44	25.75	31.58	38.36	40.66
Stamps and Registration fees	3.57	3.26	3.20	4.43	5.85
Land Revenue	8.88	8.58	8.29	8.64	9.05
Taxes on Goods and Passengers	2.71	7.90	7.83	4.71	7.44
Other Taxes	16.17	16.25	16.57	14.56	15.43
<i>(ii) Non-Tax Revenue</i>	<i>297.63</i>	<i>365.22</i>	<i>390.65</i>	<i>449.96</i>	<i>522.35</i>
<i>(iii) State's share of Union taxes and duties</i>	<i>2,348.11</i>	<i>2,800.63</i>	<i>3,097.05</i>	<i>3,502.96</i>	<i>3,017.80</i>
<i>(iv) Grants-in-Aid from GoI</i>	<i>3,672.25</i>	<i>3,790.64</i>	<i>4,546.59</i>	<i>4,359.88</i>	<i>5,387.13</i>
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	25.84	22.45	21.64	22.16	26.70
4. Total Revenue and Non-Debt Capital Receipts (1+2+3)	6,702.24	7,420.75	8,601.84	9,061.66	9,684.96
5. Public Debt Receipts	563.07	755.51	894.14	134.22	1,147.68
Internal Debt (excluding WMAs and Overdraft)	296.74	748.67	868.76	122.86	1,132.80
Net transaction under WMAs and Overdraft	262.53	0.00	17.51	0.00	0.00
Loans and Advances from GoI	3.80	6.84	7.87	11.36	14.88
6. Total Receipts in the Consolidated Fund	7,265.31	8,176.26	9,495.98	9,195.88	10,832.64
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	2,915.47	3,017.68	4,521.83	5,313.51	6,263.35
9. Total Receipts of the State (6+7+8)	10,180.78	11,193.94	14,017.81	14,509.39	17,095.99
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	5,570.86	6,230.34	6,880.77	7,505.59	9,453.96
Plan	1,947.86	2,152.21	6,880.77	7,505.59	9,453.96
Non Plan	3,623.00	4,078.13	--	--	--
<i>General Services (including Interest Payments)</i>	<i>1,917.01</i>	<i>2,097.05</i>	<i>2,239.14</i>	<i>2,695.22</i>	<i>3,161.42</i>
<i>Social Services</i>	<i>2,219.96</i>	<i>2,300.85</i>	<i>2,606.53</i>	<i>2,934.45</i>	<i>3,392.73</i>
<i>Economic Services</i>	<i>1,433.89</i>	<i>1,832.44</i>	<i>2,035.10</i>	<i>1,875.92</i>	<i>2,899.81</i>
<i>Grants-in-Aid and Contributions</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>

	2015-16	2016-17	2017-18	2018-19	2019-20
11. Capital Expenditure	710.97	911.41	1,996.35	1,868.47	1,372.67
Plan	633.75	860.33	1,996.35	1,868.47	1,372.67
Non Plan	77.22	51.08	--	---	---
<i>General Services</i>	<i>34.20</i>	<i>49.18</i>	<i>120.35</i>	<i>99.31</i>	<i>95.22</i>
<i>Social Services</i>	<i>211.95</i>	<i>313.30</i>	<i>613.71</i>	<i>762.20</i>	<i>601.37</i>
<i>Economic Services</i>	<i>464.82</i>	<i>548.93</i>	<i>1,262.29</i>	<i>1,006.96</i>	<i>676.08</i>
12. Disbursement of Loans and Advances	7.13	27.05	44.95	40.52	82.63
13. Total Expenditure (10+11+12)	6,288.96	7,168.80	8,922.07	9,414.58	10,909.26
14. Repayments of Public Debt	550.28	312.92	472.96	244.23	353.92
Internal Debt (excluding WMAs and Overdraft)	267.00	291.95	450.93	222.00	331.97
Net transactions under WMAs and overdraft	262.53	0.00	0.00	0.00	0.00
Loans and Advances from GoI	20.75	20.97	22.03	22.23	21.95
15. Appropriation to Contingency Fund	0.00	0.00	0.00	0.00	0.00
16. Total disbursement out of Consolidated Fund (13+14+15)	6,839.24	7,481.72	9,395.03	9,658.81	11,263.17
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	3,111.44	3,520.83	4,211.05	5,210.10	5,557.73
19. Total disbursement by the State (16+17+18)	9,950.68	11,002.55	13,606.08	14,868.91	16,820.90
Part C: Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	1,105.54	1,167.96	1,699.43	1,533.91	204.30
21. Fiscal Deficit (-)/Surplus (+) (4-13)	413.28	251.95	(-)320.23	(-)352.92	-1,224.31
22. Primary Deficit (-)/Surplus (+) (21-23)	782.55	593.21	18.97	15.76	-881.19
Part D: Other data					
23. Interest Payments (included in Revenue Expenditure)	369.27	341.26	339.20	368.68	343.12
24. Financial Assistance to LBs, etc.	1,338.24	1,445.31	1,678.61	1,660.61	2,536.71
25. WMAs/Overdraft availed (days)	10	0	0	0	2
Ordinary WMAs availed (days)	05	0	0	0	0
Special WMAs availed (days)	04	0	0	0	2
Overdraft availed (days)	01	0	0	0	0
26. Interest on WMAs/Overdraft	0.26	0.00	0.00	0.00	0.00
27. Gross State Domestic Product	15,138.86	17,191.91	19,385.33	22,287.41	26,502.56
28. Outstanding Fiscal Liabilities (year-end)	6,407.39	6,725.00	7,300.30	7,315.54	8,678.26
29. Outstanding Guarantees (year-end) (including interest)	100.22	123.99	133.91	97.99	142.29

	2015-16	2016-17	2017-18	2018-19	2019-20
30. Maximum Amount Guaranteed (year-end)	273.94	293.94	293.94	277.58	200.58
31. Number of Incomplete Projects	66	41	54	251	18
32. Capital blocked in incomplete projects	297.01	211.65	200.31	1,200.02	423.63
Part E: Fiscal Health Indicators					
I - Resource Mobilisation					
Own Tax Revenue/GSDP	2.37	2.57	2.82	3.26	2.76
Own Non-Tax Revenue/GSDP	1.97	2.12	2.02	2.02	1.97
Central Transfers/GSDP	15.51	16.29	15.98	15.72	11.39
II - Expenditure Management					
Total Expenditure/GSDP	41.54	41.70	46.03	42.24	41.16
Total Expenditure/Revenue Receipts	94.20	96.90	103.98	104.15	112.95
Revenue Expenditure/Total Expenditure	88.58	86.91	77.12	79.72	86.66
Expenditure on Social Services/ Total Expenditure	38.67	36.47	36.09	39.27	36.61
Expenditure on Economic Services/ Total Expenditure	30.19	33.22	36.96	30.62	32.78
Capital Expenditure/ Total Expenditure	11.31	12.71	22.38	19.85	12.58
Capital Expenditure on Social and Economic Services/ Total Expenditure	10.76	12.03	21.03	18.79	11.71
III - Management of Fiscal Imbalances					
Revenue Deficit (Surplus)/ GSDP	7.30	6.79	8.77	6.88	0.77
Fiscal Deficit (Surplus)/GSDP	2.73	1.47	(-)1.65	(-)1.59	-4.62
Primary Deficit (Surplus)/ GSDP	5.17	3.45	0.10	0.07	-3.32
Revenue Deficit (Surplus)/ Fiscal Deficit (Surplus)	267.50	463.57	(-)530.69	(-)434.63	-16.69
Primary Revenue Balance/ GSDP	9.91	8.91	10.63	8.65	2.17
IV - Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	42.23	39.12	37.66	32.82	32.74
Fiscal Liabilities/Revenue Receipts	95.97	90.90	85.08	80.93	89.79
Primary deficit vis-à-vis quantum spread	12.06	13.56	12.43	15.07	-81.00
V - Other Fiscal Health Indicators					
Return on Investment	0.00	0.00	0.00	0.00	0.00
Financial Assets/Liabilities	1.07	1.20	1.29	1.46	1.64

Source: Finance Accounts of respective years

APPENDIX III Expenditure under MH-3435 Ecology and Environment compiled based on vouchers/information received from the State Government

(Reference: Paragraph 2.7.4)

Major Head	Sub-Major Head	Minor Head	Sub-Head	Detailed Head	2017-18		2018-19		2019-20	
					Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435	04	800	01	00	31	0.90	1.14	1.14	1.33	1.33
	<i>Prevention and Control of Pollution</i>	<i>Other Expenditure</i>	<i>Assistance to State Pollution Control Board</i>		<i>Grants-in-Aid (Salaries)</i>					
	04	800	02	00		0.11
	<i>Prevention and Control of Pollution</i>	<i>Other Expenditure</i>	<i>Setting up of Continuous Ambient Air Quality Monitoring Station in Aizawl City</i>		<i>27 Minor Works</i>					
	Total					1.01	1.14	1.14	1.33	1.33

APPENDIX IV Excess /unnecessary/ insufficient re-appropriation (For final excess/ savings of ₹ 10 lakhs or above)

(Reference: Paragraph 3.4.4)

(₹ in crore)

Sl. No.	Grant No. and Head of accounts	Provision ¹				Actual expenditure	Final Excess (+) Saving(-)
		O	S	R	Total		
1	3-Council of Ministers 2013-Council of Ministers 101- Salary of Ministers and Deputy Ministers 01- Salary of Minister	1.92	0.00	0.09	2.01	3.23	1.22
2	4-Law and Judicial⁺ 2014-Administration of Justice 114- Legal Advisers and Counsels 03- Legal Services Authority (Voted)	2.74	2.17	-1.46	3.45	3.93	0.48
3	9-Finance⁺ 2071-Pensions and other Retirement Benefits 01-Civil 117- Government contribution for Defined Contribution Pension Scheme 01- Government Contribution	45.00	0.10	-0.10	45.00	32.86	-12.14
4	9-Finance⁺ 2054-Treasury and Accounts Administration 095-Directorte of Accounts and Treasuries 01- Direction	15.38	3.24	-0.11	18.51	17.27	-1.24
5	16-Home⁺ (03)-Central Assistance (CA) 2055-Police 001-Direction and Administration 01-Direction (CSS)	1.12	4.06	-2.92	2.26	1.14	-1.12
6	17-Food, Civil Supplies and Consumer Affairs⁺ 4408-Capital Outlay on Food Storage and Warehousing 01-Food 101- Procurement and Supply 01-Procurement and Supply	178.27	44.21	-2.27	220.21	158.78	-61.43
7	20-School Education 03-Central Assistance (CA) 2202-General Education 01-Elementary Education 113-Samagra Shiksha 01-Elementary Education under Samagra (CSS)	166.91	0.00	-3.38	163.53	144.22	-19.31

¹ O = Original Allocation; S = Supplementary Allocation; R = Re-appropriation

Sl. No.	Grant No. and Head of accounts	Provision ¹				Actual expenditure	Final Excess (+) Saving(-)
		O	S	R	Total		
8	20-School Education 2202-General Education 02-Secondary Education 110-Assistance to Non- Government Secondary Schools 01-Assistance to Non- Government High Schools	78.82	0	1.06	79.88	57.34	-22.54
9	20-School Education 2202-General Education 01-Elementary Education 101- Government Primary Schools 02-Government Middle Schools	320	0.85	-8.17	312.68	304.42	-8.26
10	20-School Education 01-Elementary Education 101-Government Primary Schools 01-Government Primary Schools	227.27	10.37	-13.21	224.43	230.15	5.72
11	20-School Education 2202- General Education 02-Secondary Education 109-Government Secondary Schools 01-Government High Schools	165.98	0.15	-3.77	162.36	160.5	-1.86
12	20-School Education (03)-Central Assistance (CA) 2202-General Education 02-Secondary Education 113-Samagra Shiksha 01- Grants for Secondary Education under Samagra (CSS)	49.30	0.00	-2.87	46.43	44.31	-2.12
13	20-School Education 02-Secondary Education 110-Assistance to Non-Government Secondary Schools 02-Assistance to Non-Government Secondary Schools	27.68	0.00	4.34	32.02	58.16	26.14
14	20-School Education 2202-General Education 01-Elementary Education 102-Assistance to Non- Government Primary Schools 02-Assistance to Non- Government Middle Schools	36.74	0	2.65	39.39	37.16	-2.23
15	20-School Education 2202-General Education 01-Elementary Education 104-Inspection 01-Inspection	7.36	0.00	2.10	9.46	7.77	-1.69

Sl. No.	Grant No. and Head of accounts	Provision ¹				Actual expenditure	Final Excess (+) Saving(-)
		O	S	R	Total		
16	20-School Education 2202-General Education 02-Secondary Education 109-Government Secondary Schools 03-Government Higher secondary Schools	56.43	0.00	1.81	58.24	56.81	-1.43
17	21-Higher and Technical Education⁺ 2202-General Education 03- University and Higher Education 103-Government Colleges and Institutes 01- Government College	169.08	42.77	-20.41	191.44	182.49	-8.95
18	22-Sports and Youth Services⁺ 2204-Sports and Youth Services 800-Other Expenditure 01-Sports Council	9.61	0.45	-0.17	9.89	10.91	1.02
19	29- Social Welfare⁺ 03-Central Assistance (CA) 2235- Social Security and Welfare 03-National Social Assistance Programme 101-National Old Age pension Scheme 01- Old Age Pension (CSS)	22.35	0	-3.36	18.99	8.66	-10.33
20	29- Social Welfare 03-Central Assistance (CA) 2235- Social Security and Welfare 02-Social Welfare 103-Women's Welfare 15-Maternity Benefit Programme (MBP) (CSS)	0.00	6.09	-0.99	5.10	2.19	-2.91
21	34-Animal Husbandry and Veterinary 2403- Animal Husbandry 001-Direction and Administration 02-Administration	10.77	5.31	-0.15	15.93	10.72	-5.21

Source: Appropriation Accounts

⁺ Reasons for excess/savings not furnished by the Government

APPENDIX V Funds transferred by Government of India directly to State implementing agencies

(Reference Paragraph:4.2)

(₹ in crore)

Sl No.	GOI Scheme	Implementing Agency	GOI release
1	Organic Value Chain Development of NE Region	Mission Organic Mizoram	17.69
2	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Department of Agriculture, Mizoram	38.88
3	National Handloom Development Programme	Trade and Commerce, Government of Mizoram	0.99
4	NER Textiles Promotion Scheme	Director Sericulture, Government of Mizoram	7.49
5	Strengthening of PDS Operations	Strengthening of Public Distribution System Operations	0.01
6	Kala Sanskriti Vikash Yojana	Innovation, Technology Development and Deployment (Pachhunga University College)	0.06
7	Establishment Expenditure Election Commission of India	Establishment Expenditure Election Commission of India (Chief Electoral Officer)	0.17
8	Environmental Education, Awareness and Training	Environmental Education, Awareness and Training (Mizoram State Pollution Control Board)	0.1
9	Environmental Information System	Environmental Information System (Mizoram State Pollution Control Board)	0.3
10	Pollution Abatement	Pollution Abatement (Mizoram State Pollution Control Board)	0.07
11	Development of Nursing Services	Mizoram Nursing Council	0.17
12	National AIDS and STD Control Programme	State AIDS Control Society , Mizoram , Aizawl	20.67
13	National Rural Health Mission	Centre for Peace and Development	0.69
14	Electronic Governance	Mizoram State e-Governance Society	2.69
15	E-Courts Phase II	Registrar General, High Court of Guahati (Mizoram)	0.51
16	Solar Power-Offgrid	Power and Electricity Department Mizoram	15.23
17	CIC and RTI	Mizoram State Information Commission	0.03
18	Training Schemes	Administrative Training Institute, Government of Mizoram	0.9
19	Atal Innovation Mission including Self Employment and Talent Utilization	Planning and Programme Implementation	0.48
20	Capacity Development CSO and NSSO	Directorate of Economics and Statistics, Mizoram	1.31
21	MPs Local Area Development (MPLADS)	Deputy Commissioner, Aizawl	10
22	Mahatma Gandhi National Rural Gurantee Program	MGNREGA Rural Employment Guarantee Council, Mizoram	476.63

SI No.	GOI Scheme	Implementing Agency	GOI release
23	Management Support to Rural Development Programs and Strengthening of District Planning Process	Extension Training Centre, Thingsulthliah, Mizoram	2.54
24	National Rural Livelihood Mission CS	Mizoram State Rural Livelihood Mission (Mz SRLM)	0.22
25	Innovation, Technology Development and Deployment	Mizoram Science and Technology and Innovation Council	3.25
26	Research and Development	Trade and Commerce, Government of Mizoram	1.58
27	Science and Technology Institutional and Human Capacity Building	Science and Technology	3.16
28	Deendayal Disabled Rehabilitation Scheme	Gilead Special School	0.34
29	Schemes for Differently Abled Persons	Director, Social Welfare Department	0.13
30	Scheme for Prevention of Alcoholism and Substance Abuse	Social Justice and Empowerment	2.13
31	AID to Voluntary Organisations Working for the Welfare of Scheduled Tribes	Mizoram Hmeithai Association Aizawl, Mizoram	0.47
32	National Hydrology Project	Minor Irrigation Department	2.52
33	Beti Bachao Beti Padhao	Deputy Commissioner, Siaha	0.75
34	Gender Budgeting and Research, Publication and Monitoring	State Institute of Rural Development and Panchayati Raj	0.05
35	One Stop Centre	One Stop Centre, Aizawl	2.19
36	Pradhan Mantri Matru Vandana Yojna	Development of Social Welfare, Mizoram	4.22
37	Khelo India	Mizoram State Sports Council	5.5
38	National Service Scheme	Mizoram State NSS Cell	2.31
39	Domestic Promotion and Publicity including Market Development Assistance	Mizoram Tourism Development Authority	0.75
40	Kala Sanskriti Vikash Yojana	Do Re Mi Drama and Cultural Club	0.06
41	Establishment Expenditure Ayush	Forest Development Agency, Lunglei	0.55
42	Small Hydro Power-Grid Interactive	Zoram Energy Development Agency	0.88
43	Land Records Modernization Programme	Rural Development	0.33
44	Top Class Education for SCs	Social Justice and Empowerment	0.2
45	Consumer Awareness (Advertising and Publicity)	Mizoram Drug Price Monitoring and Research Unit Society	0.24
46	Assistance to State Agencies for intra-state movement of foodgrains and FPS dealers margin under NFSA	Food, Civil Supplies and Consumer Affairs	14.6
47	Consumer Awareness (Advertising and Publicity)	Food, Civil Supplies and Consumer Affairs	0.4
48	Consumer Welfare Fund	Food, Civil Supplies and Consumer Affairs	1.8
49	Integrated Management of Public Distribution System	Food, Civil Supplies and Consumer Affairs	0.06

SI No.	GOI Scheme	Implementing Agency	GOI release
50	Storage and Godowns	Food, Civil Supplies and Consumer Affairs	4
51	Developments of Museums	Director, Art and Culture Department	4.14
52	Research, Education and Training Outreach (REACHOUT)	Lunglei Government College and Mizoram University	0.11
53	Pandit Madan Mohan Malviya National Mission on Teachers and Teaching	National Mission on Teachers and Teaching	2.5
54	Census, Survey and Statistics/ Register General of India	GAD	1.9
55	Establishment Expenditure (Police)	GIA Account 46 AR	0
56	Schemes of North East Council-Special Development Projects	Archery Association of Mizoram, Bamboo Development Agency, Director Art and Culture Department <i>etc.</i>	20.31
57	National Animal Disease Control Programme for Foot and Mouth Disease (FMD) and Brucellosis	State Implementing Agency- NADCP	0.38
58	National Programme for Diary Development	Mizoram Milk Producers Co-operative	7
59	Establishment Expenditure (UD)	Directorate of Economics and Statistics	0.16
60	Economic Census	Directorate of Economics and Statistics	0.04
61	Ongoing Programme and Schemes-Power	SPV Aspirational Mamit	3
62	Pradhan Mantri Awas Yojna (PMAY) Rural	Rural Development Department	0.19
63	Women Helpline	Women Helpline	0.34
		TOTAL	690.37

Source: Finance Accounts

APPENDIX VI Details of Return on Capital Employed of SPSUs

(Refer paragraph 5.8, 5.9, 5.10 and 5.16)

Summarised details of the working results of the SPSEs as per their latest finalised accounts as on 30 September 2020.
(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	Net profit (+)/ loss (-)	Net impact of Audit comments	Capital employed ²	Return on capital employed/ EBIT ³	Percentage of return on capital employed	Manpower
(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	2.09	(-) 6.91	0.28	(-) 1.02	-	0.63	(-) 1.00	(-) 158.73	9
Sector Wise Total				5.45	2.09	(-) 6.91	0.28	(-) 1.02	-	0.63	(-) 1.00	(-) 158.73	9
SECTOR: FINANCING													
2.	Zoram Industrial Development Corporation Limited	2018-19	2020-21	15.78	29.68	(-) 14.91	9.72	0.82	-	30.55	0.82	2.68	37
Sector Wise Total				15.78	29.68	(-) 14.91	9.72	0.82	-	30.55	0.82	2.68	37
SECTOR: MANUFACTURING													
3.	Zoram Electronics Development Corporation Limited	2009-10	2016-17	7.23	-	(-) 6.59	0.00	(-) 0.24	-	0.64	(-) 0.24	(-) 37.50	0
4.	Mizoram Food and Allied Industries Corporation Limited	2014-15	2016-17	20.00	-	(-) 20.91	0.78	(-) 1.59	-	(-) 0.91	(-) 1.59	**	22
Sector Wise Total				27.23	-	(-) 27.50	0.78	(-) 1.83	-	(-) 0.27	(-) 1.83	**	22
SECTOR: MISCELLANEOUS													
5.	Mizoram Handloom and Handicrafts Development Corporation Limited	2017-18	2018-19	10.00	0.10	(-) 6.05	0.00	(-) 0.01	-	4.05	(-) 0.01	(-) 0.25	3
6.	Mizoram Mineral Development Corporation Limited	2014-15	2016-17	0.15	-	(-) 0.18	0.00	(-) 0.01	-	(-) 0.03	(-) 0.01	**	0
Sector Wise Total				10.15	0.10	(-) 6.23	0.00	(-) 0.02	-	4.02	(-) 0.02	(-) 0.50	3
Grand Total				58.61	31.87	(-) 55.55	10.78	(-) 2.05	-	34.93	(-) 2.03	(-) 6.08	71

² Capital employed represents Shareholders' fund plus long term borrowings³ Return on capital employed (EBIT) has been worked out by adding back the 'interest' charged to profit and loss account to the 'net profit' or 'net loss' for the year.