

APPENDICES

Appendix-2.2.1

Detailed Scheme wise statement showing fund received, expenditure and closing balance during 2015-20

(Reference: Paragraph-2.2.9.1)

(₹ in lakh)

Year	Name of Scheme	Opening Balance	Fund Received	Interest Earned	Total Fund Available	Expenditure	Closing Balance
2015-16	MIDH	1,290.85	3,642.00	0	4,932.85	1,567.09	3,365.76
2016-17		3,365.76	3,474.66	0	6,840.42	3,941.23	2,899.19
2017-18		2,899.19	4,016.67	14.82	6,930.68	5,687.97	1,242.71
2018-19		1,242.71	2,012.22	40.13	3,295.06	2,744.55	550.51
2019-20		550.51	2,508.89	22.79	3,082.19	2,795.01	287.18
Total			15,654.44	77.74		16,735.85	
Year	Name of Scheme	Opening Balance	Fund Received	Interest Earned	Total Fund Available	Expenditure	Closing Balance
2015-16	PMKSY	451.11	0	0.47	451.58	451.58	0.00
2016-17		0.00	252.00	4.98	256.98	58.40	198.58
2017-18		198.58	963.44	18.44	1,180.46	647.16	533.30
2018-19		533.30	493.33	6.55	1,033.18	527.47	505.71
2019-20		505.71	634.33	9.23	1,149.27	868.46	280.81
Total			2,343.10	39.67		2,553.07	
Year	Name of Scheme	Opening Balance	Fund Received	Interest Earned	Total Fund Available	Expenditure	Closing Balance
2015-16	RKVY	0.00	235.50	2.68	238.18	235.50	2.68
2016-17		2.68	239.00	2.80	244.48	239.00	5.48
2017-18		5.48	108.81	3.18	117.47	108.81	8.66
2018-19		8.66	120.33	1.71	130.70	108.33	22.37
2019-20		22.37	60.04	1.45	83.86	15.04	68.82
Total			763.68	11.82		706.68	
Year	Name of Scheme	Opening Balance	Fund Received	Interest Earned	Total Fund Available	Expenditure	Closing Balance
2015-16	NBM	0	0	0	0	0	0
2016-17		0	0	0	0	0	0
2017-18		0	0	0	0	0	0
2018-19		0	0	0	0	0	0
2019-20		0	350.00	0	350.00	0	350.00
Total		-	350.00	0	-	0	350.00
Year	Name of Scheme	Opening Balance	Fund Received	Interest Earned	Total Fund Available	Expenditure	Closing Balance
2015-16	NEC	0	108.77	0	108.77	108.77	0
2016-17		0	193.94	0	193.94	193.94	0
2017-18		0	188.56	0	188.56	188.56	0
2018-19		0	60.40	0	60.40	60.40	0
2019-20		0	201.56	0	201.56	62.94	138.62
Total		-	753.23	0	-	614.61	

Year	Name of Scheme	Opening Balance	Fund Received	Interest Earned	Total Fund Available	Expenditure	Closing Balance
2015-16	NABARD	0	0	0	0	0	0
2016-17		0	0	0	0	0	0
2017-18		0	0	0	0	0	0
2018-19		0	750.00	0	750.00	-	750.00
2019-20		750.00	1,910.00	0	2,660.00	1,328.48	1,331.52
Total		-	2,660.00	-	-	1,328.48	
Year	Name of Scheme	Opening Balance	Fund Received	Interest Earned	Total Fund Available	Expenditure	Closing Balance
2015-16	Article 275	0	0	0	0	0	0
2016-17		0	0	0	0	0	0
2017-18		0	5.73	0	5.73	5.73	0
2018-19		0	0	0	0	0	0
2019-20		0	66.13	0	66.13	0	66.13
Total		-	71.86	-	-	5.73	66.13
Year	Name of Scheme	Opening Balance	Fund Received	Interest Earned	Total Fund Available	Expenditure	Closing Balance
2015-16	NLUP	4,456.03	1,242.20	88.64	5,786.87	3,546.22	2,240.65
2016-17		2,240.65	1,800.02	112.11	4,152.78	3,306.58	846.20
2017-18		846.20	3,690.55	27.41	4,564.16	4,387.08	177.08
2018-19		177.08	-	3.14	180.22	167.93	12.29
2019-20		12.29	209.38	55.36	277.03	211.51	65.52
Total		-	6,942.15	286.66	-	11,619.32	
Year	Name of Scheme	Opening Balance	Fund Received	Interest Earned	Total Fund Available	Expenditure	Closing Balance
2015-16	NNCS	0	0	0	0	0	0
2016-17		-	78.00	0	78.00	78.00	0
2017-18		-	436.50	0	436.50	409.50	27.00
2018-19		27.00	494.50	0	521.50	310.50	211.00
2019-20		211.00	-	0	211.00	211.00	-
Total		0	1,009.00	-	-	1,009.00	
Year	Name of Scheme	Opening Balance	Fund Received	Interest Earned	Total Fund Available	Expenditure	Closing Balance
2015-16	NEDP	0	0	0	0	0	0
2016-17		0	200.00	0	200.00	200.00	0
2017-18		0	300.00	0	300.00	300.00	0
2018-19		0	553.19	0	553.19	438.19	115.00 ¹¹⁴
2019-20		0	0	0	0	0	0
Total		-	1,053.19	-	-	938.19	

¹¹⁴ ₹ 115 lakh (Revolving fund for Ginger Marketing) under NEDP Scheme was credited into the Public Account during 2019-20 by the Department. As such, audit did not book ₹ 115 lakh as opening balance of 2019-20 under NEDP

Year	Name of Scheme	Opening Balance	Fund Received	Interest Earned	Total Fund Available	Expenditure	Closing Balance
2015-16	SEDP	0	0	0	0	0	0
2016-17		0	0	0	0	0	0
2017-18		0	0	0	0	0	0
2018-19		0	0	0	0	0	0
2019-20		0	516.39	0	516.39	505.10	11.29
Total		-	516.39	-	-	505.10	

Source: Directorate of Horticulture Department, GoM

Appendix-2.2.2
Statement showing delay in release of GoI and SMS fund by the GoM to the Horticulture Department
under the MIDH scheme during 2015-2020

(Reference: paragraph-2.2.9.3)

Year	GoI Release			GoM Release to implementing agency		SMS release to implementing agency		Delay in release of SMS (in days)	Delay in release of GoI fund by State Government (in days)
	Date	Installment	Amount (in crore)	Date	Amount (in crore)	Date	Amount (in crore)		
1	2	3	4	5	6	7	8	9 = 7 - 2	10 = 5 - 2
2015-16	02-07-2015	1st	16.22	21-01-2016	17.25	21-01-2016	1.92	203	203
2015-16	02-07-2015	1st	1.04						
2015-16	19-02-2016	2nd	17.25	15-03-2016	17.25	11-11-2016	1.91	266	25
	Total (2015-16)		34.50		34.50		3.83		
2016-17	11-07-2016	1st	11.28	30-11-2016	12.00	08-03-2017	1.33	240	142
2016-17	11-07-2016	1st	0.72						
2016-17	20-01-2017	2nd	18.33	17-03-2017	19.50	19-01-2018	2.17	364	56
2016-17	20-01-2017	2nd	1.17						
	Total (2016-17)		31.50		31.50		3.50		
2017-18	29-05-2017	1st	0.95						
2017-18	29-05-2017	1st	1.22	18-08-2017	15.75	25-08-2017	1.75	88	81
2017-18	29-05-2017	1st	13.58						
2017-18	20-12-2017	2nd	0.95	15-02-2018	15.75	26-02-2018	1.75	68	57
2017-18	20-12-2017	2nd	14.80						
2017-18	19-03-2018	3rd	0.60	27-03-2018	3.00	20-06-2018	1.11	93	8
2017-18	19-03-2018	3rd	9.40	30-05-2018	7.00				72

Year	GoI Release			GoM Release to implementing agency		SMS release to implementing agency		Delay in release of SMS (in days)	Delay in release of Gol fund by State Government (in days)
	Date	Installment	Amount (in crore)	Date	Amount (in crore)	Date	Amount (in crore)		
1	2	3	4	5	6	7	8	9 = 7 - 2	10 = 5 - 2
	Total (2017-18)				41.50		4.61		
2018-19	20-07-2018	1st	9.40	16-10-2018	8.06				88
2018-19	20-07-2018	1st	0.60	13-12-2018	1.94	19-02-2019	1.11	214	146
2018-19	14-03-2019	2nd	14.10	29-03-2019	14.10				15
2018-19	25-03-2019	2nd	0.90	30-03-2019	0.90	10-06-2019	1.67	77	5
	Total (2018-19)				25.00		2.78		
2019-20	09-09-2019	1st	13.71	02-12-2019	14.46	13-01-2020	1.61	126	
2019-20	09-09-2019	1st	0.87	25-03-2020	0.12	25-03-2020	0.01	198	84
2019-20	04-03-2020	2nd	7.52						
2019-20	04-03-2020	2nd	0.48	25-03-2020	8.00	27-07-2020	0.89	145	21
	Total (2019-20)				22.58		2.51		

Appendix: 2.2.3
Statement showing the comparison of area, production and productivity of fruit, vegetable, and species of Mizoram with other North Eastern States during 2015-18

(Reference: Paragraph-2.2.10.1)

Year	Particulars	Mizoram	Area, production and productivity of fruits							All India total
			Arunachal Pradesh	Assam	Manipur	Meghalaya	Nagaland	Sikkim	Tripura	
2015-16	Area	55.01	66.21	145.71	51.12	36.59	37.05	17.53	75.74	6,300.67
	Production	330.28	306.27	2077.77	467.76	395.40	374.13	23.48	854.05	90,183.04
	Productivity	6.00	4.63	14.26	9.15	10.81	10.10	1.34	11.28	14.31
2016-17	Area	62.56	48.71	142.89	50.58	37.37	39.19	18.55	57.84	6,373.39
	Production	339.05	124.38	2024.84	478.77	426.86	388.49	25.56	559.92	92,918.04
	Productivity	5.42	2.55	14.17	9.47	11.42	9.91	1.38	9.68	14.58
2017-18	Area	63.19	48.13	147.26	47.61	32.81	39.50	19.36	53.75	6,506.23
	Production	340.51	125.70	2123.62	455.59	316.51	380.52	54.90	547.52	97,357.51
	Productivity	5.39	2.61	14.42	9.57	9.65	9.63	2.84	10.19	14.96
Years	Particulars	Mizoram	Area, production and productivity of Vegetable							All India total
			Arunachal Pradesh	Assam	Manipur	Meghalaya	Nagaland	Sikkim	Tripura	
2015-16	Area	45.21	4.00	317.59	34.36	47.50	43.53	20.25	46.48	10,106.29
	Production	179.02	33.01	3821.71	316.51	494.88	494.61	106.94	793.24	16,963.93
	Productivity	3.96	8.25	12.03	9.21	10.42	11.36	5.28	17.07	16.73
2016-17	Area	37.02	1.75	300.75	59.40	49.50	47.17	25.54	46.68	10,237.93
	Production	179.88	14.42	3329.58	369.86	523.42	564.62	190.72	817.94	1,78,172.41
	Productivity	4.86	8.24	11.07	6.23	10.57	11.97	7.47	17.52	17.40
2017-18	Area	36.25	2.58	300.17	45.30	49.11	46.21	38.42	45.94	10,259.12
	Production	171.01	16.58	3292.88	342.11	519.67	561.61	229.10	795.68	1,84,394.28
	Productivity	4.72	6.43	10.97	7.55	10.58	12.15	5.96	17.32	17.97

Years	Particulars	Mizoram	Area, production and productivity of Spices							All India total
			States							
			Arunachal Pradesh	Assam	Manipur	Meghalaya	Nagaland	Sikkim	Tripura	
2015-16	Area	24.57	11.44	100.53	10.47	18.37	15.00	29.46	5.69	3,473.53
	Production	68.89	68.72	333.69	24.14	90.26	119.25	64.78	18.04	6,988.47
	Productivity	2.80	6.01	3.32	2.31	4.91	7.95	2.20	3.17	2.01
2016-17	Area	24.81	11.44	119.99	10.47	18.61	15.69	32.25	5.69	3,671.09
	Production	97.2	68.72	291.30	23.14	92.16	105.00	66.58	18.04	8,122.06
	Productivity	3.92	6.01	2.43	2.21	4.95	6.69	2.06	3.17	2.21
2017-18	Area	27.7	11.40	101.60	10.50	18.70	9.90	32.30	6.60	3,877.90
	Production	100.9	68.70	302.00	23.10	92.00	64.80	66.60	32.40	8,123.90
	Productivity	3.64	6.03	2.97	2.20	4.92	6.55	2.06	4.91	2.09

Area in '000 hectares; and production in '000 MT

Source: Horticulture Statistics at a Glance 2018 published by Ministry of Agriculture & Farmers Welfare

Appendix-2.2.4

Statement showing the details of total water storage capacity of 6.23 crore litres created by the Department under the component Water Harvesting System for Individuals of MIDH scheme during 2015-20

(Reference: Paragraph-2.2.10.2(A))

Year	Fund Sanction (₹ in lakh)	Details of disbursement of fund to Divisions who subsequently released to beneficiary through DBT						Rate of assistance/Beneficiary	No of water tank constructed	Volume of one water tank (in cum)	Total volume of water tank constructed	Capacity of one water tank constructed (in litres)	Total capacity of water tank (in litres)	Installment
		Date of fund released by the Directorate	Amount	Cheque No	Date	Type of Water Tank	Recipient of money							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10) x (11)	(13)=(11) x 1000	(14)=(13) x 10x(13)	(15)
2015-16	509.40	25-07-2016	1,87,65,000	1491-1498	15-07-2016	Cemented	8 Divisions	45,000	417	18.90	7,881.30	18,900	78,81,300	First and final
		02-09-2016	92,25,000	2019-2026	02-09-2016	Cemented	8 Divisions	45,000	205	18.90	3,874.50	18,900	38,74,500	First and final
		27-10-2016	1,35,000	2172	26-10-2016	Cemented	Horticulture Centre Chite	45,000	3	18.90	56.70	18,900	56,700	First and final
		10-11-2016	90,00,000	2205-2212	09-11-2016	Cemented	8 DHOs	45,000	200	18.90	3,780.00	18,900	37,80,000	First and final
		19-12-2016	3,60,000	2439-2445	16-12-2016	Cemented	8 Beneficiaries	45,000	7	18.90	132.30	18,900	1,32,300	First and final
		29-11-2016	94,95,000	2266-2273	28-11-2016	Zinc Alumne pre Fabricated water tank	8 Divisions	In kind	91	10	910.00	10,000	9,10,000	First and final
		28-12-2016	39,60,000	2836-2845	28-12-2016	Cemented	8 Divisions	45,000	69	5	345.00	5,000	345,000	345,000
		Sub-total	5,09,40,000					1,080	128.40	18,643.00	18,900	1,86,43,000		
2016-17	141.30	10-01-2017	41,40,000	2848-2855	09-01-2017	Cemented	8 Divisions	45,000	92	10.80	993.60	10,800	9,93,600	First and final
		27-02-2017	3,15,000	2883-2887	27-02-2017	Cemented	5 Beneficiaries	45,000	5	10.80	54.00	10,800	54,000	First and final
		10-07-2017	48,15,000	3221-3228	05-07-2017	Cemented	8 Divisions	45,000	107	10.80	1,155.60	10,800	11,55,600	First and final
		26-09-2017	48,60,000	3429-3536	12-10-2017	Geomembrane 750 Microne (650 GSM) of (15x6 sqm) each	8 Divisions	45,000	114	33	3,762.00	33,000	37,62,000	First and final
		Sub-total	1,41,30,000					318	65.40	5,965.20	18,900	59,65,200		

Year	Fund Sanction (₹ in lakh)	Details of disbursement of fund to Divisions who subsequently released to beneficiary through DBT							Rate of assistance/Beneficiary	No of water tank constructed	Volume of one water tank (in cum)	Total volume of water tank constructed	Capacity of one water tank constructed (in litres)	Total capacity of water tank (in litres)	Install-ment
		Date of fund released by the Directorate	Amount	Cheque No	Date	Type of Water Tank	Recipient of money								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10) x (11)	(13)=(11) x 1000	(14)=(13) x 10	(15)	
2017-18	612	06-08-2018	2,43,00,000	PFMS	06-08-2018	Cemented	8 Divisions	45,000	540	18	9,720.00	18,000	97,20,000	First and final	
		07-08-2018	4,50,000	PFMS	07-08-2018	Cemented	DHO Khazawl	45,000	10	18	180.00	18,000	1,80,000	First and final	
		12-12-2018	22,50,000	PFMS	12-12-2018	Cemented	4 Divisions	45,000	50	18	900.00	18,000	9,00,000	First and final	
		20-03-2018	3,42,00,000	PFMS	20-03-2018	Cemented	8 Divisions	45,000	760	18	13,680.00	18,000	1,36,80,000	First and final	
		Sub-total		6,12,00,000						1,360	72	24,480		2,44,80,000	
2018-19	225	05-07-2019	2,16,00,000	PFMS	05-07-2019	Cemented	8 Divisions	45,000	480	18	8,640.00	18,000	86,40,000	First and final	
		11-09-2019	45,000	PFMS	11-09-2019	Cemented	one Beneficiary	45,000	1	18	18.00	18,000	18,000	First and final	
		15-10-2019	45,000	PFMS	15-10-2019	Cemented	one Beneficiary	45,000	1	18	18.00	18,000	18,000	First and final	
		18-10-2019	1,80,000	PFMS	18-10-2019	Cemented	Aizawl Division	45,000	4	18	72.00	18,000	72,000	First and final	
		18-10-2019	1,35,000	PFMS	18-10-2019	Cemented	3 Beneficiaries	45,000	3	18	54.00	18,000	54,000	First and final	
		02-12-2019	1,35,000	PFMS	02-12-2019	Cemented	DHO Aizawl and SDHO Rawpuichhip	45,000	3	18	54.00	18,000	54,000	First and final	
		16-12-2019	45,000	PFMS	16-12-2019	Cemented	one Beneficiary	45,000	1	18	18.00	18,000	18,000	First and final	
		13-01-2019	90,000	PFMS	13-01-2020	Cemented	DHO Aizawl	45,000	2	18	36.00	18,000	36,000	First and final	
		14-01-2020	45,000	PFMS	14-01-2020	Cemented	DHO Aizawl	45,000	1	18	18.00	18,000	18,000	First and final	
		27-01-2020	45,000	PFMS	27-01-2020	Cemented	DHO Aizawl	45,000	1	18	18.00	18,000	18,000	First and final	
2019-20	315	30-01-2020	1,35,000	PFMS	30-01-2020	Cemented	DHO Aizawl	45,000	3	18	54.00	18,000	54,000	First and final	
		Sub-total		2,25,00,000					500	198	9,000		90,00,000		
		28-01-2020	36,45,000	PFMS	28-01-2020	Cemented	DHO Aizawl	90,000	45	22.80	1,026.00	22,800	10,26,000	1st Install-ment	
		28-01-2020	17,82,000	PFMS	28-01-2020	Cemented	DHO Lunglei	90,000	22	22.80	501.60	22,800	5,01,600	1st Install-ment	

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Year	Fund Sanction (₹ in lakh)	Details of disbursement of fund to Divisions who subsequently released to beneficiary through DBT							Rate of assistance/ Beneficiary	No of water tank constructed	Volume of one water tank (in cum)	Total volume of water tank constructed	Capacity of one water tank constructed (in litres)	Total capacity of water tank (in litres)	Installment			
		Date of fund released by the Directorate	Amount	Cheque No	Date	Type of Water Tank	Recipient of money	(3)								(4)	(5)	(6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10) x (11)	(13)=(11) x 1000	(14)=(10x13)	(15)				
		28-01-2020	17,82,000	PFMS	28-01-2020	Cemented	DHO Kolasib	90,000	22	22.80	501.60	22,800	5,01,600	1st Installment				
		28-01-2020	17,82,000	PFMS	28-01-2020	Cemented	DHO Khawzawl	90,000	22	22.80	501.60	22,800	5,01,600	1st Installment				
		28-01-2020	17,82,000	PFMS	28-01-2020	Cemented	DHO Serchhip	90,000	22	22.80	501.60	22,800	5,01,600	1st Installment				
		28-01-2020	16,20,000	PFMS	28-01-2020	Cemented	DHO Tuidam	90,000	20	22.80	456.00	22,800	4,56,000	1st Installment				
		28-01-2020	12,15,000	PFMS	28-01-2020	Cemented	DHO Lawngtlai	90,000	15	22.80	342.00	22,800	3,42,000	1st Installment				
		28-01-2020	12,15,000	PFMS	28-01-2020	Cemented	DHO Saiha	90,000	15	22.80	342.00	22,800	3,42,000	1st Installment				
		14-02-2020	4,05,000	PFMS	14-02-2020	Cemented	DHO Aizawl	90,000	NA			0	0	2nd Installment				
		14-02-2020	1,98,000	PFMS	14-02-2020	Cemented	DHO Lunglei	90,000	NA			0	0	2nd Installment				
		14-02-2020	1,98,000	PFMS	14-02-2020	Cemented	DHO Kolasib	90,000	NA			0	0	2nd Installment				
		14-02-2020	1,98,000	PFMS	14-02-2020	Cemented	DHO Khawzawl	90,000	NA			0	0	2nd Installment				
		14-02-2020	1,98,000	PFMS	14-02-2020	Cemented	DHO Serchhip	90,000	NA			0	0	2nd Installment				
		14-02-2020	1,80,000	PFMS	14-02-2020	Cemented	DHO Tuidam	90,000	NA			0	0	2nd Installment				
		14-02-2020	1,35,000	PFMS	14-02-2020	Cemented	DHO Lawngtlai	90,000	NA			0	0	2nd Installment				
		14-02-2020	1,35,000	PFMS	14-02-2020	Cemented	DHO Saiha	90,000	NA			0	0	2nd Installment				
		Sub-total	1,64,70,000						183	182.40	4,172.40		41,72,400					
GT	1,802.70	Grand Total (GT)	16,52,40,000						3,441		62,261	0	6,22,60,600					

Appendix-2.2.5

Statement showing the details of total water storage capacity of Community Water Tank (CWT) under MIDH Scheme in three sampled Divisions during 2015-2020

(Reference: Paragraph-2.2.10.2(B))

Sl. No	Location of CWT constructed	Volume of Community water tank (in cum)	Water capacity of tank @1000 litre/cum	Cost of construction (in lakh)	Funding year
Aizawl Division					
1	Sairang	59.66	59,660	12.5	2015-16
2	Horticulture Centre, Chite	320.00	3,20,000	12.5	2015-16
3	Hlingsihtalng North Lungleng	59.66	59,660	12.5	2016-17
4	Sesih Mual, Thingsul (Tlangnuam)	320.00	3,20,000	12.5	2016-17
5	Bank Puk Zan, Ramthar North (Chite Kam)	59.66	59,660	12.5	2017-18
6	Samak Bual (Thingsulthliah)	59.66	59,660	12.5	2017-18
7	Vaihzau, Sihphir	59.66	59,660	12.5	2018-19
8	Zau, Lungleng	320.00	3,20,000	12.5	2018-19
	Total	1,258.30	12,58,300.00	100.00	
Lunglei Division					
1	CoE, Lunglei	18.29	18,288	12.5	2015-16
2	Mellimual	6.10	6,096	12.5	2015-16
3	Vanhne	21.34	21,336	12.5	2016-17
4	Zawlpui	4.88	4,876.80	12.5	2016-17
5	CoE, Lunglei	4.18	4,175.76	25	2017-18
6	CoE, Lunglei	3.93	3,931.92		2017-18
7	CoE, Lunglei	3.96	3,962.40	9	2018-19
8	Darzo	1.68	1,676.40	8	2018-19
9	Thaizawl	1.68	1,676.40	8	2018-19
	Total	66.04	66,019.68	100	
Serchhip Division					
1	Mandarh Zau, Chhingchhip	244.66	2,44,658	10	2015-16
2	Lailen Zau, East Lungdar	67.96	67,960	10	2015-16
3	Thinglubul Zau, Serchhip	693.76	6,93,763	5	2015-16
4	Hmunpui Kawn, Hmuntha	34.14	34,143	25	2017-18
5	Greenhouse Cluster, North Vanlaiphai	19.33	19,328	15	2017-18
6	Greenhouse Cluster, Leng	27.05	27,054	10	2017-18
7	Dilphai Zawl Zau, Hualtu	26.30	26,297	13	2018-19
8	Ramtang Zau, Leng	2.69	2,690	12	2018-19
	Total	1,115.89	11,15,893	100	
	Grand Total	2,440.23	24,40,212.68	300.00	

Appendix-2.2.6

The components of work consisted of construction of culvert, widening, fresh cutting, boulder soling, etc.

(Reference: Paragraph-2.2.11.6)

(₹ in lakh)

Sl. No.	Name of Division	No. of Link Road	Culvert		Widening		Fresh Cutting		Boulder soling		Others ¹¹⁵ Amount	Total Amount
			No.	Amount	Km	Amount	Km	Amount	Km	Amount		
A	B	C	D	E	F	G	H	I	J	K	L	M = E+G+I+K+L
1	Aizawl	48	11	11.00	2.00	3.00	57.49	292.50	14.00	206.00	10.00	522.50
2	Lunglei	54	51	51.50	9.00	13.50	70.50	352.50	5.20	78.00	4.95	500.45
3	Khawzawl	37	4	4.00	-	-	41.71	208.55	10.50	157.50	14.23	384.28
4	Tuidam	18	33	39.00	2.50	3.75	37.00	185.00	4.00	60.00	-	287.75
5	Serchhip	32	13	13.00	17.26	27.00	29.50	147.50	9.83	147.50	11.50	346.50
6	Lawngtlai	17	17	17.00	12.60	18.90	14.50	72.50	8.10	121.50	6.00	235.90
7	Kolasib	15	25	25.00	-	-	26.00	130.00	7.50	112.50	18.12	285.62
8	Siaha	6	5	5.00	-	-	15.00	75.00	2.00	30.00	-	110.00
	Total	227	159	165.5	43.36	66.15	291.70	1463.55	61.13	913.00	64.80	2,673.00

¹¹⁵Others include 12 nos. of bridges constructed at a cost of ₹ 57.24 lakh, maintenance of link road at a cost of ₹ 4.95 lakh and three nos. of retaining wall constructed at a cost of ₹ 2.61 lakh.

Appendix-2.2.7
Statement showing excess expenditure of ₹ 72.15 lakhs incurred in hiring of Excavators
(Reference: Paragraph-2.2.11.6(a))

Sl. No.	Name of Link Road	Work	Length (in Km)	Sanction Amount (in ₹)	Excavator Regd. No.	Date of commencement	Date of completion	MB No.	MB Page No.	No. of Hour of JCB hired (in Hour)	Rate/ Hour (in ₹)	Excavator Hiring Charge (in ₹)	Total days of work (in days)	Total Hour of work (in Hour)	Hour Excess (in Hour)	Amount Excess in Hiring of Excavators (in ₹)
A	B	C	D	E	F	G	H	I	J	K	L	M	$N = H - G$	$O = N \times 24$ hrs.	$P = K - O$	$Q = P \times L$
1	Thehlep Kawng-De Lui	Fresh Cutting	3	15.00	MZ 01P 3320	21-07-2018	28-07-2018	VI/2018-DHO (LLI-ENG)	18-20	695.5	2,000	13,91,040	8	192	503.5	10,07,040
2	Mausen-Ngawpui Road	Fresh Cutting	2	10.00	MZ 01G 1444	11-06-2018	15-06-2018	IV/2018-DHO (LLI-ENG)	16-18	496.7	2,000	9,93,300	5	120	376.7	7,53,300
3	Khuanglum-Tuichang	Fresh Cutting	3	15.00	No vehicle no.	21-05-2018	29-05-2018	VI/2018-DHO (LLI-ENG)	12-13	750	2,000	15,00,000	9	216	534	10,68,000
4	Mualthuam N-Buhsang Ram panna	Fresh Cutting	1.5	7.50	MZ 01G 1088	26-06-2018	29-06-2018	IV/2018-DHO (LLI-ENG)	19-21	225	3,311	7,44,975	4	96	129	4,27,119
5	Ramlaitui - Thingva Link Road	Fresh Cutting	1	5.00	MZ 06 4989	19-06-2018	22-06-2018	IV/2018-DHO (LLI-ENG)	22-24	150	3,311	4,96,650	4	96	54	1,78,794
6	Rawpui-Buhkang Link Road	Fresh Cutting	2	10.00	MZ 01C 2891	21-05-2018	29-05-2018	VI/2018-DHO (LLI-ENG)	15-16	500	2,000	10,00,000	9	216	284	5,68,000
7	Rotlang E-Nghafuan Ram	Fresh Cutting	1	5.00	MZ 02 9004	04-06-2018	08-06-2018	VI/2018-DHO (LLI-ENG)	10-11	250	2,000	5,00,000	5	120	130	2,60,000
8	Leite to Vaihmun	Fresh Cutting	1	5.00	MZ 01P 5135	12-06-2018	16-06-2018	VI/2018-DHO (LLI-ENG)	7-8	250	2,000	5,00,000	5	120	130	2,60,000
9	S. Vanlaphai-Hnahchanglui	Fresh Cutting	3	15.00	MZ 02 9004	04-06-2018	12-06-2018	VI/2018-DHO (LLI-ENG)	4-5	750	2,000	15,00,000	9	216	534	10,68,000
10	Ramlaitui-Daiduk diversion	Fresh Cutting	1.5	7.50	MZ 06 4989	22-05-2018	25-05-2018	IV/2018-DHO (LLI-ENG)	25-27	225	3,311	7,44,975	4	96	129	4,27,119

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Sl. No.	Name of Link Road	Work	Length (in Km)	Sanction Amount (in ₹)	Excavator Regd. No.	Date of commencement	Date of completion	MB No.	MB Page No.	No. of Hour of JCB hired (in Hour)	Rate/ Hour (in ₹)	Excavator Hiring Charge (in ₹)	Total days of work (in days)	Total Hour of work (in Hour)	Hour Excess (in Hour)	Amount Excess in Hiring of Excavators (in ₹)
<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>	<i>K</i>	<i>L</i>	<i>M</i>	$N = H - G$	$O = N \times 24 \text{ hrs.}$	$P = K - O$	$Q = P \times L$
11	Zotuitiang-Kaikuang Lui	Fresh Cutting	1.5	7.50	MZ 02 9366	10-04-2018	13-04-2018	IV/2018-DHO (LLI-ENG)	28-30	225	3,311	7,44,975	4	96	129	4,27,119
12	Bualpui-Vaiphei	Fresh Cutting	2	10.00	MZ 01G 1444	09-07-2018	13-07-2018	IV/2018-DHO(LLI-ENG)	34-36	300	3,311	9,93,300	5	120	180	5,95,980
13	Mualthuam 'N'-Bellei Kawng	Maintenance		4.95	MZ 01G 1088	07-05-2018	10-05-2018	IV/2018-DHO(LLI-ENG)	37-39	148	3,311	4,90,028	4	96	52	1,72,172
14	BRTF Road-Nakuksora	Fresh Cutting	1	5.00	MZ 01F 9749	02-07-2018	11-07-2018	V/2018-DHO(LLI-ENG)	10-12	241	2,000	4,82,000	10	240	1	2,000
Total			23.50	122.45	-	-	-	-	-	5,206		1,20,81,243	85	2,040	3,166	72,14,643

Appendix-2.2.8
Statement showing details of other vehicles hired as excavator involving hiring cost of ₹ 1.10 crore
(Reference: Paragraph-2.2.11.6(b))

Sl. No.	Name of Link Road	Division	Date of commence	Date of completion	MB No./ Name	Page	Excavator Hiring Charge (in ₹)	Vehicle Regd. No.	Vehicle Type
1	AMC Road-Chite Lui (Pt. I & II)	Aizawl	01-06-2018	29-06-2018	Aibawk Circle Link Road MB 2017-18 NEDP	21-26	7,00,000	MZ 01C 8175	LML Scooter
2	Kiliamkawn-Hawihtheih Link Road	Aizawl	01-05-2018	29-05-2018		12-14	3,60,000	MZ 02A 3215	Karizma Motorcycle
3	HrangteaLungdawhKawn-SuangpuilawnBualram	Aizawl	01-05-2018	29-05-2018	SPL. Circle Link Road MB 2017-18 NEDP	1-3	3,60,000	MZ 01J 0123	Maruti Gypsy
4	R.Lalvuana-Kangmual	Aizawl	01-05-2018	29-05-2018		3-6	3,60,000	MZ 01J 0123	Maruti Gypsy
5	RinuLungkawn-Mauhar	Aizawl	01-05-2018	29-06-2018	SPL. Circle Link Road MB 2017-18 NEDP	12-15	5,40,000	MZ 01F 2475	Mahindra Flyte Scooter
6	Lalhuliana Peng-HruidukZawl	Aizawl	01-05-2018	29-05-2018		9-11	3,60,000	MZ 01 1026	LML Scooter
7	Sunhluchhip-Tuirial	Aizawl	01-05-2018	29-05-2018	Darlawm Circle Link Road MB 2017-18 NEDP	36-39	3,60,000	MZ 01B 4368	TVS Scooty
8	Mauchar-Zote Ram	Aizawl	01-05-2018	29-05-2018		31-33	3,60,000	MZ 01D 6023	Karizma Motorcycle
9	Khawpuar-Tuivai	Aizawl	01-05-2018	29-05-2018	Darlawm Circle Link Road MB 2017-18 NEDP	3-6	3,60,000	MZ 01L 1355	Honda DioScooty
10	Sawleng-Ngawzawl	Aizawl	01-05-2018	29-05-2018		22-25	3,60,000	MZ 01B 6916	Bajaj Scooter
11	Agri Link Road-Daiduk	Serehhip	15-08-2018	12-09-2018	2/NLUP-DHO(S)	80-82	4,95,000	MZ 06 5209	Pulsar 220 Motorcycle
12	Sailulak-Bawitlungzau	Serehhip	28-05-2018	28-06-2018	2/NLUP-DHO(S)	50-52	4,95,000	MZ 01N 2151	Yamaha Fascino Scooter
13	Pi Suakimual link road	Serehhip	03-05-2018	04-06-2018	2/NLUP-DHO(S)	10-12	4,95,000	MZ 01N 2151	Yamaha Fascino Scooter
14	Kawnpui-Haikhan	Serehhip	20-04-2018	16-06-2018	2/NLUP-DHO(S)	62-64	9,90,000	MZ 01C 6023	LML Scooter

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Sl. No.	Name of Link Road	Division	Date of commencement	Date of completion	MB No./ Name	Page	Excavator Hiring Charge (in ₹)	Vehicle Regd. No.	Vehicle Type
15	Himawngawnlui-Satallui panna kawng	Serchhip	20-08-2018	16-10-2018	2/NLUP-DHO(S)	86-88	9,90,000	MZ 06 2279	Yamaha FZ Motorcycle
16	SelukhanRoad (Kawnpui-Dumkawn)	Serchhip	09-01-2018	02-02-2018	2/NLUP-DHO(S)	77-79	2,97,000	MZ 01 3778	LML Scooter
17	NghasihKawng	Lunglei	03-09-2018	29-09-2018	V/2018-DHO (LLI-ENG)	50-53	8,50,000	MZ 01Q 6609	Access Scooty
18	Bungmual-Melpui	Lunglei	01-08-2018	21-08-2018	V/2018-DHO (LLI-ENG)	61-63	4,82,000	MZ 02 8385	Hero Motorcycle
19	Thinglubulzau Link Road	Lunglei	02-07-2018	28-07-2018	V/2018-DHO (LLI-ENG)	78-80	8,91,040	MZ 01B 0741	LML Scooter
20	Fencing Road-Agri Link Road Connecting	Lunglei	02-07-2018	28-07-2018	V/2018-DHO (LLI-ENG)	16-18	8,91,040	MZ 05 0885	Kinetic Scooty
	Total						1,09,96,080		

Appendix-2.2.9
Statement showing hiring of Excavators at two or more locations during the same period
(Reference: Paragraph-2.2.11.6(b))

Sl. No.	Division	Name of Link Road	Excavator Regd. No.	MB No./Name	MB Page No.	Period of engagement	Excavator Hiring charge (in ₹)
1		Chaltuilui to Pauvir	MZ 01F 9749	V/2018-DHO (LLI-ENG)	7-9	2 to 28 July 2018	8,91,040
2		New Balukiasuri-Kalpani		V/2018-DHO (LLI-ENG)	4-6	2 to 28 July 2018	8,91,040
3		PMGSY Road-Agri Link Road Connecting		V/2018-DHO (LLI-ENG)	13-15	2 to 21 July 2018	4,82,000
4	Lunglei	Changpui to De Lui	MZ 01P 3320	V/2018-DHO (LLI-ENG)	43-45	1 to 21 May 2018	4,82,000
5		Mp. Road-Samak Ram		V/2018-DHO (LLI-ENG)	40-42	1 to 28 May 2018	8,91,040
6		Marpara-Sazek Valley	MZ 01P 8101	V/2018-DHO (LLI-ENG)	37-39	1 to 28 May 2018	8,91,040
7		Sesawm-Daiche Project		V/2018-DHO (LLI-ENG)	34-36	1 to 28 May 2018	7,26,000
8		Lungsen-Saiva	MZ 02 7568	V/2018-DHO (LLI-ENG)	31-33	1 to 21 May 2018	4,82,000
9		Lungsen-Zawngngalram		V/2018-DHO (LLI-ENG)	25-27	1 to 21 May 2018	4,82,000
10		Siphirlang-Tiangkhampei	MZ 01P 4960	V/2018-DHO (LLI-ENG)	19-21	1 to 21 May 2018	4,82,000
11		Buhkangkawchung-Hmunzawl road		2/NLUP-DHO(S)	68-70	28 May to 25 June 2018	4,95,000
12	Lengte ram link road	MZ 06 4082	2/NLUP-DHO(S)	23-25	11 May to 12 June 2018	4,95,000	
13	Dinthar-Changbawk		2/NLUP-DHO(S)	29-31	11 May to 22 May 2018	2,47,500	
14	Serchhip	Lunglei Zau-Dawngzawl (CoE Road)	MZ 06 7269	2/NLUP-DHO(S)	13-15	27 April to 8 June 2018	7,42,500
15		Lathej Link Road		2/NLUP-DHO(S)	71-73	7 July to 21 Aug 2018	7,42,500
16		Golf course kawng-Buarpui road (Darnam Link Road)		2/NLUP-DHO(S)	74-76	5 July to 20 Aug 2018	7,42,500
17	Aizawl	Khuailui-Khawkawi (Silaikawn-Belleimual)	MZ 09 0705	Khanpui Link Road 2017-18 NEDP MB	1-7	1 to 29 May 2018	7,20,000
18		Palsang-Zawngsil		Darlawn Circle Link Road MB 2017-18 NEDP	1-3	1 to 29 May 2018	3,60,000
Total							1,12,45,160

Appendix-2.2.10

Statement showing the details of ₹ 86 lakh incurred on unapproved construction work instead of “on-farm pack house”

(Reference: Paragraph-2.2.12.2(I))

Sl. No	Location	Year	Amount (in lakh)	Actual construction	Division
1	Thingsulthliah	2015-16	6	Circle Horticulture office	Aizawl
2	Samakbual, Thingsulthliah	2015-16	2	Waiting shade	Aizawl
3	Dampui Khuaihnuai ram (Hmuifang), COE Thiak	2015-16	2	Waiting shade	Aizawl
4	Chante, Aibawk	2015-16	4	Waiting shade	Aizawl
5	Edenthar, Aizawl South	2015-16	2	Waiting shade	Aizawl
6	Neihbawih, Aizawl south	2015-16	1	view point	Aizawl
7	Aibawk	2016-17	12	Staff lodge/Guest house	Aizawl
8	Centre of Excellence, Thiak	2015-16	2	Godown (Assam Type)	Aizawl
9	Centre of Excellence, Thiak	2016-17	6	Training Hall	Aizawl
10	N. Vanlaiphai	2015-16	5	CHO office	Serchhip
11	Chhingchhip	2016-17	6	Pack house cum Godown	Serchhip
12	N. Vanlaiphai	2016-17	4	Godown	Serchhip
13	Hauruang (Mellimual)	2015-16	2	Waiting shade	Lunglei
14	Zobawk (Sawngaizawl)	2015-16	2	Waiting shade	Lunglei
15	COE, Lunglei unit I	2015-16	2	View gallery and bathroom	Lunglei
16	COE, Lunglei unit II	2015-16	2	Godown	Lunglei
17	S. Vanlaiphai	2016-17	10	Office cum Quarters	Lunglei
18	Lungsen	2016-17	10	Circle Horticulture Office cum pack house	Lunglei
19	Hnahthial	2016-17	6	Office cum Quarters	Lunglei
	Total		86		

Appendix-2.2.11

Details of construction of Evaporative/ Low Energy Cool Chamber (8 MT) under MIDH Scheme and Expenditure thereof

(Reference: Paragraph-2.2.12.2(II))

Sl. No.	Location of construction	Cost of construction (₹ in lakh)	Division	Year	Type of construction
Details of ₹ 25 lakhs diverted for construction of unapproved work.					
1	COE, Thiak	5	Aizawl	2016-17	Training Hall
2	Sesawng	5	Aizawl	2016-17	Mushroom production unit
3	Divisional Horticulture office, Lunglei	10	Lunglei	2015-16	Circle Horticulture Office
4	Thinglubual Zau	5	Serchhip	2016-17	Waiting shed.
	Total	25			
Details of ₹ 20 lakhs for which there is no photographic evidence to sustain the construction of Low Energy Cool Chamber					
5	Zawlpui	2.5	Serchhip	2016-17	No construction
6	North Vanlaiphai	7.5	Serchhip	2016-17	No construction
7	Leng	5	Serchhip	2016-17	No construction
8	Aibawk	5	Aizawl	2016-17	No construction
	Total	20			

Appendix-2.2.12

Statement showing Target and Achievement under HRD component of MIDH during 2015-20

(Reference: Paragraph-2.2.13)

(Financial: ₹ in lakh; Physical: Man-days)

Sl. No.	Component	Targets as per AAP		Achievements		Percentage of Achievements	
		Financial	Physical	Financial	Physical	Financial	Physical
1.	Training/ Exposure visit of Farmers within the State	186.73	41,572	165.95	34,072	88.87	81.96
2.	Training/ Exposure visit of Farmers outside the State	87.00	Not fixed in AAP	87.00	315	100.00	NA
3.	Training/ Exposure visit of Farmers outside India	44.00	11	44.00	30	100.00	272.73
4.	Gardeners/ Skill Development	66.12	420	66.12	770	100.00	183.33
5.	Supervisor & Entrepreneur	0	0	0	0	NA	NA
6.	Training/ Study tour of Technical Staff/ Field Functionaries within the State	22.26	7,420	22.26	7,420	100.00	100.00
7.	Training/ Study tour of Technical Staff/ Field Functionaries to Progressive States	125.49	15,687	99.91	900	79.62	5.74
8.	Training/ Study tour of Technical Staff/ Field Functionaries outside India	144.00	24	129.67	55	90.05	229.17
Grand Total		675.60	65,134	614.91	43,562		

Appendix-2.2.13**Statement showing the details of ₹ 89.92 lakh incurred on Supervision and Monitoring from different interventions of MIDH Scheme***(Reference: Paragraph-2.2.14.1)*

Sl. No.	Component of MIDH Scheme	Amount (in ₹)
1.	Rejuvenation of senile plantation	54,10,866
2.	Protected Cultivation (Green House/ Poly house)	10,53,903
3.	Individual Water Harvesting System	5,03,000
4.	High Value Vegetables grown in Poly house	4,80,345
5.	Area Expansion Scheme (AES) of M. Orange	2,01,495
6.	Integrated Pest Management (IPM)	1,76,505
7.	AES of Kiwi	1,71,500
8.	Integrated Nutrient Management (INM)	1,69,200
9.	AES of Banana	1,65,000
10.	Cultivation of Anthurium under Poly house/ shed net house	1,43,620
11.	AES of Dragon Fruit	1,32,300
12.	1st Year maintenance of Papaya	1,10,000
13.	AES Mango	1,02,242
14.	AES of Aromatic Plant	60,000
15.	AES of Bird's eye chilli	59,940
16.	AES of Other Fruit Crop (OFC)	52,550
Total		89,92,466

Appendix-2.3.1

Statement showing payment to contractors without deduction of labour cess

(Reference: Paragraph-2.3.9.2.3)

(Amount in ₹)

Sl. No.	Voucher No. & Date	Contractors	Billed Amount before deduction of GST	Amount of Labour Cess deductible but not deducted
1	No.8 dt.12.12.2018	M/s LT Skylite	32,23,463	32,234.63
2	No.28(1)-(3) dt.21.12.2018	M/s LT Skylite	423,56,203	4,23,562.03
3	No.27(1)- (10) dt.20.12.2018	M/s EL TY Enterprises	49,48,537	49,485.37
4	No.9(1)-(9) dt.7.11.2019	M/s EL TY Enterprises	72,51,499	72,514.99
5	No.24(1)-(5) dt.13.12.2019	M/s EL TY Enterprises	31,03,114	31,031.14
6	No.26(1)-(2) dt.20.12.2018	M/s Fancy Electronics	95,80,970	95,809.70
7	No.9(1) – (20) dt.10.02.2019	M/s EL TY Enterprises	98,24,700	98,247.00
Total			8,02,88,486	8,02,884.86

Appendix-2.3.2

Statement showing liquidated damage (LD) not recovered from the contractors

(Reference: Paragraph-2.3.10.1)

Sl. No.	Name State	Projects	Date of award of Project	Target date of completion	Actual Date of Completion (mentioned in the Project completion Certificate)	Delay in completion of work (in months)	Applicable LD not levied (Amount in ₹)
DDUGJY New – Village Electrification							
1	Mizoram	Aizawl District	10.04.2017	10.04.2018	25.02.2019	10	11,13,268
2	-do-	Champhai District	10.04.2017	10.04.2018	13.12.2018	8	5,29,012
3	-do-	Kolasib District	10.04.2017	10.04.2018	29.06.2018	2	14,06,926
4	-do-	Lawngtlai District	10.04.2017	10.04.2018	20.04.2019	12	28,40,098
5	-do-	Lunglei District	10.04.2017	10.04.2018	10.01.2019	9	6,56,550
6	-do-	Mamit District	10.04.2017	10.04.2018	05.08.2018	3	43,77,752
7	-do-	Siaha District	10.04.2017	10.04.2018	10.09.2018	5	7,56,507
8	-do-	Serchhip District	10.04.2017	10.04.2018	13.02.2018	0	
9	-do-	SAGY Projects	10.04.2017	10.04.2018	3.02.2018	0	
DDUGJY New – System strengthening							
10	Mizoram	Champhai District	07.01.2019	07.07.2019	16.07.2020	12	5,54,923
11	-do-	Serchhip District	07.01.2019	07.07.2019	Not yet completed	20	6,37,400
12	-do-	Lawngtlai District	07.01.2019	07.07.2019	04.07.2020	12	3,16,336
13	-do-	Lunglei District	Departmental	24.02.2020	31.05.2018	0	0
14	-do-	Kolasib District	07.01.2019	07.07.2019	10.12.2019	5	2,28,261
Addl. DPR – DDUGJY Infrastructure							
15	Mizoram	Aizawl District	30.05.2019	29.05.2020	Ongoing	10	20,47,077
16	-do-	Champhai District	30.05.2019	29.05.2020	Ongoing	10	6,43,109
17	-do-	Kolasib District	30.05.2019	29.05.2020	Ongoing	10	21,570
18	-do-	Lawngtlai District	30.05.2019	29.05.2020	Ongoing	10	37,206
19	-do-	Lunglei District	30.05.2019	29.05.2020	Ongoing	10	11,60,311
20	-do-	Mamit District	30.05.2019	29.05.2020	Ongoing	10	11,35,256
21	-do-	Serchhip District	30.05.2019	29.05.2020	Ongoing	10	31,008
Addl. DPR Metering							
22	Mizoram	Aizawl District	25.09.2019	24.09.2020	Ongoing	6	3,43,610
23	-do-	Champhai District	25.09.2019	24.09.2020	Ongoing	6	3,18,745
24	-do-	Kolasib District	25.09.2019	24.09.2020	Ongoing	6	3,73,421
25	-do-	Lawngtlai District	25.09.2019	24.09.2020	Ongoing	6	2,47,834
26	-do-	Lunglei District	25.09.2019	24.09.2020	Ongoing	6	2,54,358
27	-do-	Mamit District	25.09.2019	24.09.2020	Ongoing	6	2,82,954
28	-do-	Serchhip District	25.09.2019	24.09.2020	Ongoing	6	2,44,848
29	-do-	Siaha District	25.09.2019	24.09.2020	Ongoing	6	11,41,770
Total							2,17,00,110

Appendix-2.3.3

Statement showing details of excess estimation of non-deduction of VAT with addition of GST

(Reference: Paragraph-2.3.10.4.2(A))

(Amount in ₹)

ESTIMATE FOR CONSTRUCTION OF 3 PHASE 1km OVERHEAD 11kV LINE							
SOR No	Items	Unit	Rate for 1 km	Qty.	Amount	Qty. Required for 11km	Amount required for 11 km
1.02	Providing and erection of steel tubular pole (SP-29) strut in cement concrete 1:3:6 (1 cement: 3 coarse sand: 6 graded stone aggregate 40 mm nominal size) foundation (0.342Cum inclusive of muffling) with planting depth of 1.5m including pole painting; excavation and back filling of pole pit; carriage of Materials at site as directed by the engineer in charge.	Nos	23,037	17	3,91,629	187	43,07,919
2.34	Providing and erection of 4 nos. of MS Channel Iron 75 mm X 40 mm X 6 mm (7.14 Kg per metre) double pole cross arm for three wire 11 KV overhead line conductors (triangular formation) complete with through bolts and nuts for clamping to the poles including drilling of holes for insulator pins/ fitting bolts, nuts and washers etc., and painting with primer and finished paint as required (for SP-35) as directed by the engineer in charge.	Location	9,824	7	68,768	77	7,56,448
2.31	Providing and erection of 12 nos. of MS Channel Iron 75 mm X 40 mm X 6 mm (7.14Kg per metre) triple pole cross arm for three wire 11 KV overhead line conductors complete with through bolts and nuts for clamping to the poles including drilling of holes for insulator pins/ fitting bolts, nuts and washers etc., and painting with primer and finished paint as required (for SP-29) as directed by the engineer in charge.	Location	30,786	1	30,786	11	3,38,646
3.07	Providing and erection of pin insulator for 11 KV overhead lines with galvanised pin, nuts, washers etc., as directed by the engineer in charge.	Set	1,298	8	10,384	88	1,14,224
3.08	Providing and erection of disc insulator, 45 kN (2 nos. as a set) for 11 KV overhead lines with insulator fittings, ball and socket type and complete with aluminium alloy tension clamps, bolts, nuts, washers etc., as directed by the engineer in charge.	Set	2,109	48	1,01,232	528	11,13,552

ESTIMATE FOR CONSTRUCTION OF 3 PHASE 1km OVERHEAD 11kV LINE							
SOR No	Items	Unit	Rate for 1 km	Qty.	Amount	Qty. Required for 11km	Amount required for 11 km
4.05	Providing and erection of galvanised stay set for 11 KV overhead lines complete with 19 mm rod dia. with plate 30x30x0.8 cm, 7/ 12 SWG G.I. stay wire, 11 KV guy insulator (140x85mm) and stay bow in cement concrete 1:3:6 (1 cement: 3 coarse sand: 6 graded stone aggregate) foundation including excavation and refilling <i>etc.</i> , (for SP-29) as directed by the engineer in charge.	Set	4,240	25	1,06,000	275	11,66,000
5.04	Providing, laying and stringing of conductor, jumpering of 11KV line per circuit meter using Weasel conductors with jungle clearance, as directed by the engineer in charge.	Circuit meter	143	1,050	1,50,150	11,550	16,51,650
6.02	Providing and fitting of 2.5 m long, 40 mm diameter, 8 mm thick G.I. Earth Pipe fabricated for 11 KV and 33 KV Pole Earthing, with accessories such as terminal connector, bentonite powder, 8 SWG G.I. wire <i>etc.</i> , as directed by the engineer in charge.	Location	3,051	8	24,408	88	2,68,488
7.01	Providing and fitting of Lightning Spike made of iron rod,10 mm diameter, 1.5 m length, 1 kg welded with MS Flat iron 40x5mm, 0.5kg and 8 SWG GI wire 2.5kg, as directed by the engineer in charge.	Each	1,014	2	2028	22	22,308
	Total 'A'				8,85,385		97,39,235
	Survey on 'A'	0.25%			2,213.46		24,348.09
	Labour Cess on 'A'	1%			8,853.85		97,392.35
	Transportation	(as per SOR)			22,625.41		2,48,879.51
	Inspection Fee (as per norms of the Govt)				500		5,500
	Goods and Services Tax on 'A'	18%			1,59,369.30		17,53,062.30
	Grand Total 'B'				10,78,947		1,18,68,417.25
	Total value after deducting VAT (13.5 per cent) 'C'				7,80,074.88		85,80,823.79
	Survey on 'C'	0.25%			1,950.19		21,452.06
	Labour Cess on 'C'	1%			7,800.75		85,808.24
	Transportation	(as per SOR)			22,625.41		2,48,879.51
	Inspection Fee (as per norms of the Government)				500		5500
	Goods and Services Tax on 'C'	18%			1,40,413.48		15,44,548.28
	Grand Total 'D'				9,53,364.71		1,04,87,011.88
	Excess estimation due to non-deduction of VAT (13.5 per cent) (B-D)				1,25,582.29		13,81,405.37

Appendix-2.3.4

Statement showing details of habitations where grid connections are available but off-grid connection given to households

(Reference: Paragraph-2.3.11.1.5)

Block	Habitation Name	Habitation Code	Service Connect-ion through-Grid	25 KVA (Three Phase)	63 KVA (Three Phase)	11 KV (km)	1-ph LT AB Cable	3-ph LT AB Cable	Total Off-Grid	Remark
Chawngte	Rengkashya	271662-001	50	1	0	0.10	0.35	0.30	2	Solar connection to households provided in Grid Connected habitations.
Chawngte	Parva I	271687-001	35	1	0	0.00	0.18	0.12	26	
S. Bungtlang	Saibawh	271745-001	67	0	0	0.00	0.12	0.08	21	
Sangau	Siachangkawn	271770-001	57	0	1	0.20	0.18	0.12	5	
Sangau	Bualpui ng	271771-001	116	0	1	0.20	0.54	0.36	9	
Sangau	Lungzarhtum	271773-001	50	0	1	0.30	0.42	0.28	3	
Sangau	Vawmbuk	271775-001	79	0	1	0.20	0.30	0.20	6	
Sangau	Archhuang	271776-001	21	1	0	0.20	0.12	0.08	5	
Sangau	Rawbuk	271767-001	8	0	0	0.00	0.19	0.12	3	
Sangau	Pangkhuia	271781-001	18	0	0	0.00	0.43	0.29	3	
Chawngte	Borapansury I	271616-001	39	1	0	0.70	0.36	0.24	5	
Chawngte	Borapansuri II	271617-001	80	1	1	1.00	0.90	0.60	3	
Chawngte	Ugulsury	271618-001	164	1	1	0.50	0.60	0.40	2	
Chawngte	Chhotapansury	271626-001	95	2	0	0.40	0.90	0.50	5	
Chawngte	Kamlanagar I	271633-001	115	0	1	0.20	0.18	0.12	4	
Chawngte	Udalthana II	271639-001	127	1	1	1.90	1.20	0.80	2	
Chawngte	Mandirasora	271649-001	99	2	0	1.30	0.70	0.85	3	
Chawngte	Kamalanagar IV	271695-001	39	1	0	0.70	0.24	0.16	3	
Lungsen	Khawmawi	271528-001	21	1	0	0.00	0.00	0.20	27	
Hnahthial	New Thingtlang (H. Thiltlang)	271592-001	16	0	0	0.00	0.00	0.50	3	
Lungsen	Serhuan	271486-001	50	1	0	0.20	0.06	0.04	4	
Lungsen	Nunsuri	271487-001	129	2	0	0.30	0.60	0.40	4	
Lungsen	Khojoysuri (Old)	271502-001	74	1	0	0.20	0.35	0.25	4	
Lungsen	Tiperaghat I	271505-001	36	1	0	0.20	0.40	0.25	3	
Lungsen	Teperaghat II	271506-001	16	0	0	0.00	0.25	0.00	4	
Lungsen	Khojaisori	271510-001	60	1	0	0.25	0.25	0.30	3	
Lungsen	TuisenBolia	271535-001	54	0	0	0.00	0.06	0.04	2	
Lungsen	Belpei	271537-001	9	0	0	0.00	0.54	0.36	99	
W Bunglhmun	Devasura	271446-001	137	1	0	0.25	0.36	0.24	4	
W Bunglhmun	Malsuri	271448-001	155	1	0	0.30	0.54	0.36	5	
W Bunglhmun	Puankhai	271449-001	168	1	0	0.35	0.72	0.48	19	
Siaha	Siata	271835-001	64	0	1	0.30	0.30	0.20	5	
Tuipang	Chakhang	271797-001	107	0	1	0.30	0.48	0.32	3	
Tuipang	Serkawr	271787-001	40	1	0	1.50	0.30	0.20	4	
W Bunglhmun	Bandiasora	271444-001	136	0	1	0.24	0.30	0.20	4	
Chawngte	Lokhisuri	271667-001	0	0	0	0.00	0.30	0.20	70	
S. Bungtlang	Damlui	271742-001	57	0	1	0.00	0.00	0.00	19	
Lawngtlai	Hmunlai	271700-001	4	0	0	0.00	0.00	0.00	2	
Lawngtlai	Sumsilui	271702-001	101	0	0	0.00	0.00	0.00	4	
Lungsen	Putlungasih	271473-001	34	0	0	0.00	0.00	0.00	3	
Lungsen	Kalapani	271529-001	9	0	0	0.00	0.00	0.00	5	
Total									410	

Appendix-2.3.5

(Reference: Paragraph-2.3.12(B) & (C))

1. Details of non-rectification of defects pointed out by the PMA

The Department had engaged M/s Eternity Partners as its Project Management Agency (PMA). During inspection of villages, the PMA observed some major deficiencies for DDUGJY and Saubhagya works. Reports of PMA on DDUGJY New scheme revealed serious cases such as defective foundation for 11 KV line and LT line; LT pole without concrete foundation; oil leakage from DT; LT poles without being galvanised; rusted nut and bolts, and poor painting quality.

In case of Saubhagya works, the PMA report pointed out many cases of foundation work not concretised properly due to insufficiency of cement supply for DT substation; pole foundation not concretised for LT line; pole not painted, *etc.*

The PMA had pointed out 163 deficiencies on both the Schemes. However, the Department did not take any action to rectify the defects pointed out by the PMA.

2. Poor record of rectification of defects pointed out by the RQM

The REC Quality Monitors (RQM) pointed out the following common critical and major defects in the works in respect of the two schemes:

DDUGJY Scheme

- i. **Critical defects:** The critical defects were listed as follows: proper tensioning of overhead conductor was not there; earthing was not done in the HT Poles; cradle guard was not provided; steel overhead structure is earthed using ant conductor instead of eight SWG wire/ GI flat, cement grouting on poles not done properly, proper binding on insulators not proper.
- ii. **Major defects:** The major defects were as follows: cross bracing not found in every double pole; tilted poles; proper painting was not done on LT pole; bearer wire not provided against meter; meter box not provided; lightning arresters were not connected with GI wire in the earthing pipe; pit to pit distance was not as per specification in the substation; painting was not done on steel structure; colour of silica gel was not blue; and depth of poles was not done properly.

In case of Saubhagya Scheme, REC Quality Monitors (RQM) had pointed out the following common critical and major defects in the quality of the works:

Saubhagya Scheme

- i. **Critical defects:** The critical defects were: proper binding of insulator not done; pole earthing not done; cradle guard not provided on road crossing near DTR; no separate earthing for equipment body; oil leakage was found on the body of transformer; Steel overhead structure is earthed using ant conductor instead of eight SWG wire/ GI flat; proper tensioning of overhead conductor was not there; lightning arrester not installed on DTR.
- ii. **Major defects:** The major defects were: tilting of LT poles; cross bracing not found in every double pole; proper painting was not done on poles; barrier wire between pole and house not provided; ISI mark of five-amp socket not provided; colour of silica gel turned pink and not blue; substation signboard not found; PVC pipe support not provided against Meter; LA are not connected with GI wire in the earthing pipe; earthing not provided in service connection.

Appendix-2.4.1
Statement showing execution of works by restricted tender
(Reference: Paragraph-2.4.7.2(b))

COMMERCE & INDUSTRIES DEPARTMENT							
Year	Sl. No.	Name of works	Location of works	Sanction amount (₹ in lakh)	Type of works (Contractual/departmental)	In case of contractual works, type of tender	Name of contractor
2017-18	1	Construction of Aizawl City Centre (ACC) at New Market	New Market	1,500	Contract	Restricted Tender	Lushai Engineers
2017-18	2	Construction of Aizawl City Centre 'Annexe' at New Market, Aizawl	Dawrpui Veng	3,641	Contract	Restricted Tender	Lushai Engineers
2017-18	3	Re-Construction of Rahsi Veng Market Block-I at Champhai	Champhai	150	Contract	Restricted Tender	Lushai Engineers
2017-18	4	Re-Construction of Saitual Market	Saitual	150	Contract	Restricted Tender	Lushai Engineers
2017-18	5	Construction of Thenzawl East Market	Thenzawl	150	Contract	Restricted Tender	Lushai Engineers
2017-18	6	Vertical Extension of Venglai Market at Kolasib	Kolasib Venglai	120	Contract	Restricted Tender	Lushai Engineers
2017-18	7	Vertical Extension of Lunglei Super Market Phase-II	Lunglei	120	Contract	Restricted Tender	Lushai Engineers
2017-18	8	Vertical Extension of Sihphir Twin Market (Wholesale Market)	Sihphir	110	Contract	Restricted Tender	Lushai Engineer
2017-18	9	Extension of Serchhip Market	Serchhip	100	Contract	Restricted Tender	Lushai Engineers
2018-19	10	Construction of New Market Building at Dawrpui Veng, Aizawl (NEC)	Dawrpui Veng	587.07	Contract	Restricted Tender	Lushai Engineers
2018-19	11	Construction of Agri Marketing & Training Infrastructure	Lunglei	1,082.93	Contract	Restricted Tender	A.I.E.
2019-20	12	Construction of New Market Building at Dawrpui Veng, Aizawl (NEC)	Aizawl	192.93	Contract	Restricted Tender	Lushai Engineers
Total				7,903.93			

HOME (POLICE) DEPARTMENT										
Year	Sl. No	Name of Works	Location of Work	Name of Contractor	Date of sanction	Sanction Amount (₹ in lakh)	Name of Scheme	Type of works (Contractual/ Departmental)	Type of tender	
2015-16	1	Construction of 40 men barrack	NE Khawdungsei	K Lalfakzuala	23-03-2016	45.32	State	Contractual	Restricted tender	
2015-16	2	Construction of 40 men barrack	Vanbawng	Lalfelkima	23-03-2016	45.32	State	Contractual	Restricted tender	
2015-16	3	Construction of 40 men barrack	Khawlian	Lalfelkima	23-03-2016	45.32	State	Contractual	Restricted tender	
2015-16	4	Construction of 40 men barrack	Suangpuilawn	Lalfelkima	23-03-2016	45.32	State	Contractual	Restricted tender	
2015-16	5	Construction of 40 men barrack	Sakawrdai	Lalhuna	23-03-2016	45.32	State	Contractual	Restricted tender	
2017-18	6	Vertical Extension of Police Station at Serchhip	Serchhip	PC Vanlalsawna	24-10-2017	83.82	NEDP	Contractual	Restricted tender	
2017-18	7	Vertical Extension of Central Armoury	1st Bn MAP	Lalbiakhlua Renthlei	24-10-2017	44.5	NEDP	Contractual	Restricted tender	
2017-18	8	Improvement and upgradation of approach road to border outpost	Vanbawng	VF Lalzarliana	13-12-2017	33.9	State	Contractual	Restricted tender	
2019-20	9	Construction of 15 men barrack at Rengdil	Rengdil	Vaninmawia	29-10-2019	30.67	SEDP	Contractual	Restricted tender	
2019-20	10	Construction of 30 men barrack	Rengdil	Laldinthara	29-10-2019	68.47	SEDP	Contractual	Restricted tender	
Total						487.96				

RURAL DEVELOPMENT DEPARTMENT									
Year	Sl. No	Name of Works	Location of Work	Name of Contractor	Date of sanction	Sanction Amount (₹ in lakh)	Name of Scheme	Type of works (Contractual/ Departmental)	Type of tender
2016-17	1	Construction of Mini Sport Complex at Khawbung	Khawbung	Advance Consulting, Aizawl	16-08-2016	369.89	NLCPR	Contractual	Restricted
2017-18	2	Construction of Mini Sport Complex at Aibawk	Aibawk	NECS, Aizawl	05-05-2017	400	NLCPR	Contractual	Restricted
Total						769.89			

Appendix-2.4.2 Details of Non-Deduction of TDS

(Reference: Paragraph-2.4.7.8)

INDUSTRIES AND COMMERCE DEPARTMENT						
Sl. No.	Name of work	Location	Sanctioned amount (₹ in lakh)	TDS (₹ in lakh)	Date of sanction	
1	Construction of Common Facilitation Centre	Hortoki	20	0.4	28.02.2019	
2	Construction of Common Facilitation Centre	Ramthar	20	0.4	04.03.2019	
3	Construction of Common Facilitation Centre	Khawzawl	20	0.4	04.03.2019	
4	Construction of Common Facilitation Centre	North Vanlaihphai	20	0.4	06.03.2019	
5	Construction of Common Facilitation Centre	Kaw/kulh	20	0.4	04.03.2019	
6	Construction of Common Facilitation Centre	Rulpuihlum	20	0.4	28.02.2019	
7	Construction of Common Facilitation Centre	Samlukhai	20	0.4	04.03.2019	
8	Construction of Common Facilitation Centre	Saw/leng	20	0.4	28.02.2019	
9	Construction of Common Facilitation Centre	Thenzawl	20	0.4	05.03.2019	
10	Construction of Common Facilitation Centre	Kanghmun	15	0.3	07.03.2019	
11	Construction of Common Facilitation Centre	Mualthuam	4.25	0.085	07.03.2019	
Total			199.25	3.99		

LOCAL ADMINISTRATION DEPARTMENT						
Sl. No.	Name of Works	Location	Sanctioned Amount (₹ in lakh)	TDS (₹ in lakh)	Date of sanction	
1	Const. of Panchayat Bhawan at Sakawrdai	Sakawrdai	20.00	0.40	04.07.2019	
2	Const. of Panchayat Bhawan at Khuangleng	Khuangleng	20.00	0.40	04.07.2019	
3	Const. of Panchayat Bhawan at W. Lungdar	W. Lungdar	20.00	0.40	04.07.2019	
4	Const. of Panchayat Bhawan at Hmunpui	Hmunpui	20.00	0.40	04.07.2019	
5	Const. of Panchayat Bhawan at Darlung	Darlung	20.00	0.40	04.07.2019	
6	Formation cutting & Consnt. of R/Wall for widening of Public Play Ground at Tlangpui	Tlangpui	13.61	0.27	09.08.2019	
Total			113.61	2.27		

Appendix-2.6.1
Details of payments made to the contractor on Cable Car components
(Reference: Paragraph-2.6)

(₹ in lakh)

Sl. No.	Area/ location	Name of the Component	Date	Running Account Bill	Amount billed/ payable	Mobilisation Advance recovered	Amount paid to contractor ¹¹⁶ (₹ in lakh)
(1)	(2)	(3)	(3)	(4)	(5)	(6)	(5) - (6) = (7)
1.	Durtlang	Mobilisation Advance for cable car (to Chaltlang)	01-09-2017	--	248.26	--	248.26
2.	Durtlang	cable car (to Chaltlang)	17.01.2018	1 st	367.85	36.79	331.06
3.	Durtlang	- do -	25.04.2018	2 nd	625.73	62.57	563.16
4.	Durtlang	- do -	22.05.2018	3 rd	123.51	12.35	111.16
5.	Durtlang	- do -	23.11.2018	4 th	105.03	0.00	105.03
Sub-Total					1,470.38	111.71	1,358.67
6.	Durtlang	Mobilisation Advance for Equipment store & workshop	01-09-2017	--	9.32	--	9.32
7.	Durtlang	Equipment store & workshop	17.01.2018	1 st	13.81	1.38	12.43
8.	Durtlang	- do -	25.04.2018	2 nd	23.49	2.35	21.14
9.	Durtlang	- do -	22.05.2018	3 rd	4.64	0.46	4.18
10.	Durtlang	- do -	23.11.2018	4 th	3.94	0.00	3.94
Sub-Total					55.20	4.19	51.01
11.	Durtlang	Mobilisation Advance for Zip Line	01-09-2017	--	15.00	--	15.00
12.	Durtlang	Zip Line	17.01.2018	1 st	22.23	2.22	20.01
13.	Durtlang	- do -	25.04.2018	2 nd	37.81	3.78	34.03
14.	Durtlang	- do -	22.05.2018	3 rd	7.46	0.75	6.71
15.	Durtlang	- do -	23.11.2018	4 th	6.35	0.00	6.35
Sub-Total					88.85	6.75	82.10
16.	Chaltlang	Mobilisation Advance for Radio Communication	01-09-2017	--	1.25	--	1.25
17.	Chaltlang	Radio Communication	25.04.2018	2 nd	3.15	0.32	2.83
18.	Chaltlang	- do -	22.05.2018	3 rd	0.62	0.06	0.56
19.	Chaltlang	- do -	23.11.2018	4 th	0.53	0.00	0.53
Sub-Total					5.55	0.38	5.17
20.	Chaltlang	Mobilisation Advance for Weather station	01-09-2017	--	3.00	--	3.00
21.	Chaltlang	Weather station	25.04.2018	2 nd	7.56	0.75	6.81
22.	Chaltlang	- do -	22.05.2018	3 rd	1.49	0.15	1.34
23.	Chaltlang	- do -	23.11.2018	4 th	1.27	0.00	1.27
Sub-Total					13.32	0.90	12.42
Grant-Total					1,633.30	123.93	1,509.37

Source: Departmental records

¹¹⁶ Amount paid to contractor in the running account bill 1st to 4th is after adjustment/ recovery of a portion of the mobilisation advance paid to the contractor.

Appendix-3.1.1

Summarised financial position and working results of Government Companies as per their latest finalised accounts as on 30 September 2020

(Reference: Paragraphs-3.1.2.1, 3.1.6, 3.1.8, 3.1.8.2, 3.1.8.3 and 3.1.9)

(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 ¹¹⁷	Loans out- standing at the end of year	Accu- mulated profit (+)/ loss (-)	Turn- over	Net profit (+)/ loss (-)	Net impact of Audit com- ments	Capital em- ployed ¹¹⁸	Return on capital em- ployed ¹¹⁹	Percentage of return on capital employed	Man- power
(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	5.72	2.09	(-) 6.43	0.28	(-) 1.02	-	1.38	(-) 1.00	(-) 72.46	9
Sector Wise Total				5.72	2.09	(-) 6.43	0.28	(-) 1.02	-	1.38	(-) 1.00	(-) 72.46	9
SECTOR: FINANCING													
2.	Zoram In- dustrial De- velopment Corporation Limited	2018-19	2019-20	15.78	29.68	(-) 14.91	9.72	0.82	-	30.55	0.82	2.68	39
Sector Wise Total				15.78	29.68	(-) 14.91	9.72	0.82	-	30.55	0.82	2.68	39
SECTOR: MANUFACTURING													
3.	Zoram Elec- tronics De- velopment 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	Not work- able	22
Sector Wise Total				27.23	-	(-) 27.50	0.78	(-) 1.83	-	(-) 0.27	(-) 1.83	**	22
SECTOR: MISCELLANEOUS													
5.	Mizoram Handloom and Handi- crafts De- velopment Corporation Limited	2017-18	2018-19	10.00	0.10	(-) 6.05	0.00	(-) 0.01	-	4.05	(-) 0.01	(-) 0.25	3
Sector Wise Total				10.00	0.10	(-) 6.05	0.00	(-) 0.01	-	4.05	(-) 0.01	(-) 0.25	3
Grand Total				58.73	31.87	(-) 54.89	10.78	(-) 2.04	-	35.71	(-) 2.02	(-) 5.66	73

Source: Records furnished by PSUs

¹¹⁷Paid up capital includes 'Share application money pending allotment' (₹ 2.73 crore) in respect of Mizoram Agricultural Marketing Corporation Limited (₹ 0.27 crore) and Zoram Electronics Development Corporation Limited (₹ 2.46 crore)

¹¹⁸Capital employed represents Shareholders' fund plus long term borrowings

¹¹⁹Return on capital 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

Appendix-3.1.2
Statement showing Rate of Real Return on Government Investment

(Reference: Paragraph-3.1.9)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State Government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/subsidies given by the State Government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year*
A	B	C	D	E	F	G	H = C+D+E+F+G	I = B+H	J	K = I x (1+J/100)	L = I x J/100	M
Upto 2014-15**	-	54.04	0.00	0.00	53.23	0.00	107.27	107.27	5.30	112.96	5.69	-
2015-16	117.94	0.00	0.00	0.00	9.92	0.00	9.92	127.86	5.70	135.15	7.29	-6.36
2016-17	135.15	0.00	0.00	0.00	6.88	0.00	6.88	142.03	5.20	149.42	7.39	-5.45
2017-18	149.42	0.00	0.00	0.00	5.17	0.00	5.17	154.59	4.84	162.07	7.48	0.08
2018-19	162.07	0.00	0.00	0.00	4.54	0.00	4.54	166.61	5.04	175.01	8.40	-0.32
2019-20	175.01	0.00	0.00	0.00	5.53	0.00	5.53	180.54	4.29	188.29	7.75	-2.04
		54.04			85.27		139.31					

* worked out in respect of five PSUs where State Government made direct investment on the basis of profit/loss as per their latest finalised accounts

** These are cumulative figures upto 2014-15 for Columns C, D, E, F, G and H

Year	Total earnings/loss in 2018-19	Investment by the State Government as per total of the column H above	Return on State Government investment on the basis of historical value	Present value of State Government investment at the end of 2018-19	Real return on State Government investment considering the present value of investments
	A	B	C	D	E
	Value of column M of above table	Total of the column H of above table	A*100/B	Value of column K of above table	A*100/D
2019-20	-2.04	139.31	-1.46	188.29	-1.08

Source: Records furnished by PSUs

Appendix-4.9.1
List of Refund applications rejected without issuing notice to the tax payers

(Reference: Paragraph-4.9.4.1)

Sl. No.	Name of Zone	Name of the assessee	GSTIN No	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Refund amount claimed	Date of rejection order	Reason
1	Aizawl North Zone	Hauva Filling Station	15CLKPK0058B1ZJ	AA150318006090T & 23-10-2018	No record	Not acknowledged	1,13,748	Rejected on 23-01-2020	Due to non operation of the system
2	Kolasib Zone	Global Citizen Commerce	15EQQPS2138M1Z9	AA150519000536D & 27-05-2019	No record	Not acknowledged	1,790	Rejected on 24-3-2021	Problem with the computer system
3	Kolasib Zone	Sangtei Mart	15AVOPR9382B1Z5	AA150719000381I & 19-07-2019	No record	Not acknowledged	30,621	Rejected on 24-3-2021	
4	Lawngtlai Zone	Executive Engineer Lawngtlai Power Division	15BZAPR2740G1ZK	AA150519000382K & 20-05-2019	No record	Not acknowledged	11,028	Rejected on 13-2-2020	Reason not stated

Appendix-4.9.2
List of Refund applications with delay in acknowledgement
(Reference: Paragraph-4.9.4.2)

Sl. No.	Name of Zone	Name of the assessee	GSTIN No	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Refund amount claimed	No. of days delayed	Reasons for delay	(Amount in ₹)	
Pre-automation											
1	Aizawl West Zone	Vinco Enterprise	15ASAPR7449CIZR	AA150619000186E & 14-06-2019	14-06-2019	02-07-2019	11,45,566	3	Delay was due to problem in internet connectivity and VPN portal.		
2	Aizawl West Zone	K. Zohmangatha	15DHYPK0249BIZC	AA150519000455F & 22-05-2019	22-05-2019	02-07-2019	1,17,660	26			
3	Aizawl East Zone	Home Plus	15ADCPL0264AIZB	AA150819000283E & 20-08-2019	No record found on date of filing application	Not acknowledged	60,013	Not acknowledged	Unintentional oversight		
4	Aizawl South Zone	Jamajot Enterprise	15ADDPL1752EIZZ	AA1502190000032 & 01-02-2019	01-02-2019	06-07-2019	18,789	140	Reason not stated		
5	Aizawl North Zone	Hauva Filling Station	15CLKPK0058BIZJ	AA150318006090T & 23-10-2018	No record found on date of filing application	Not acknowledged	1,13,748	Not acknowledged	Due to none operation of the system		
6	Aizawl North Zone	Thuampui Pharmacy	15AWLPC5165FIZO	AA150119000324U & 28-01-2019	28-01-2019	Not acknowledged	3,100	Not acknowledged			
7	Aizawl North Zone	Khiangte Cable Network	15CHUPR6745NIZ8	AA150519000521O & 25-05-2019	25-05-2019	Not acknowledged	7,440	Not acknowledged			
8	Aizawl North Zone	Khawhrring Lalbiakveli	15AOIPL2434DIZC	AA150719000426C & 22-07-2019	No record found on date of filing application	Not acknowledged	11,728	Not acknowledged			
9	Aizawl North Zone	Ricky Enterprise	15ABYPF6347AIZN	AA150817000148E & 11-04-2019	11-04-2019	Not acknowledged	91,586	Not acknowledged			

Sl. No.	Name of Zone	Name of the assessee	GSTIN No	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Refund amount claimed	No. of days delayed	Reasons for delay
10	Champhai Zone	Tlau Sofa	15AVKPL1478QIZV	AA150519000541M & 27-05-2019	No record found on date of filing application	Not acknowledged	9,212	Not acknowledged	System could not generate the acknowledgement
11	Champhai Zone	David And Sons Enterprise	15ABIPZ8834G1Z3	AA1507190003868 & 19-07-2019	No record found on date of filing application	Not acknowledged	28,41,380	Not acknowledged	
12	Kolasib Zone	Partha Sarathi Paul	15AJRPP6216DIZ5	AA1501190001981 & 21-01-2019	No record found on date of filing application	11-03-2019	98,600	34	Due to transfer of the case between the Zones and the Commissioner
13	Kolasib Zone	Global Citizen Commerce	15EQQPS2138M1Z9	AA150519000536D & 27-05-2019	No record	Not acknowledged	1,790	Not acknowledged	Problem with the computer system
14	Kolasib Zone	Sangtei Mart	15AVOPR9382BIZ5	AA150719000381I & 19-07-2019	No record	Not acknowledged	30,621	Not acknowledged	
15	Lawngtlai Zone	Executive Engineer Lawngtlai Power Division	15BZAPR2740GIZK	AA150519000382K & 20-05-2019	Application, date of submission not found on record	Not acknowledged	11,028	Not acknowledged	Reason not stated
Post-automation									
16	Kolasib Zone	RSV-SSNR JV	15AAEAR2384P1Z0	AA150220000439W & 25-02-2020		Not acknowledged	34,97,701	Not acknowledged	Were in physical contact and not issued
17	Kolasib Zone	Sew SSNR Joint Venture	15AANAS9235P2ZL	AA150220000441B & 25-02-2020		Not acknowledged	37,27,658	Not acknowledged	
18	Champhai Zone	CS Store	15AFYPT7121GIZZ	AA150320000401D & 24-03-2020		22-09-2020	3,62,000	167 days	Reason not stated

Appendix-4.9.3

List of Refund applications in which Interest due was not paid

(Reference: Paragraph-4.9.4.3)

Sl. No.	Name of Zone	Name of the assessee	GSTIN No	ARN No. & Date	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed	Refund amount sanctioned	No. of days delayed	Reasons for delay	Interest due paid	Interest due not paid (Refund amount x actual days delayed x 6 per cent / 365 days)
1	Aizawl West Zone	K. Zohmangaiha	15DHYPK0249B1ZC	AA150519000455F& 22-05-2019	22-5-2019	02-07-2019	02-03-2020	1,17,660	1,17,660	184	Reasons for delay was not stated	0	3,559
2	Aizawl East Zone	AS Express	15AXRDK7577Q2Z8	AA150119000139N & 17-01-2019	No record found on date of filing application	17-01-2019	04-04-2019	5,800	5,800	17		0	16
3	Aizawl East Zone	AS Express	15AXRDK7577Q2Z8	AA1509180050099 & 02-11-2018	02-11-2018	02-11-2018	09-04-2019	5,881	5,881	98	Irregularities and incomplete refund modules in the systems and lack of knowledge.	0	95
4	Aizawl East Zone	Mahfed (Mizoram State Agriculture/ Horticulture and Marketing)	15AACAMI665NIZD	AA1509180054538 & 20-11-2018	20-11-2018	20-11-2018	09-04-2019	17,682	17,682	80		0	233
5	Aizawl East Zone	Euphoria Engineering Solutions Private Limited	15AABCE6560F1ZV	AA151218000281V & 22-12-2018	No record found on date of filing application	22-12-2018	04-04-2019	6,000	6,000	43		0	42

Sl. No.	Name of Zone	Name of the assessee	GSTIN No	ARN No. & Date	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed	Refund amount sanctioned	No. of days delayed	Reasons for delay	Interest due paid	Interest due not paid (Refund amount x actual days delayed x 6 per cent / 365 days)
6	Aizawl North Zone	Thuampui Pharmacy	15AWLPC5165F1ZO	AA150119000324U & 28-01-2019	28-01-2019	Not Acknowledged	18-03-2020	3,100	3,100	340		0	173
7	Aizawl North Zone	Khiangte Cable Network	15CHUPR6745N1Z8	AA150519000521O & 25-05-2019	25-05-2019	Not Acknowledged	27-11-2019	7,440	7,440	111	Delay in sanctioning by the Finance Department	0	136
8	Aizawl North Zone	Lalbiakveli Khawlhing	15AOIPL2434D1ZC	AA150719000426C & 22-07-2019	No record found on date of filing application	Not Acknowledged	18-03-2020	11,728	11,728	165		0	318
9	Aizawl North Zone	Ricky Enterprise	15BYPF6347A1ZN	AA150817000148E & 11-04-2019	11-04-2019	Not Acknowledged	13-03-2020	91,942	91,942 ¹²⁰	262		0	3,960
10	Mamit Zone	Peter Variety Store	15AJNPL3504E1ZI	AA150119000248M & 24-01-2019	24-01-2019	24-01-2019	06-06-2019	5,600	5,600	73	Internet connectivity problem	0	67
Total												8,599	

¹²⁰ Though ₹ 45,971 was sanctioned, payment advice as per RFD-05 was ₹ 91,942/-

Appendix-4.9.4

List of Refund order with abnormal delay in communicating to counterpart tax authority

(Reference: Paragraph-4.9.4.4)

Sl. No.	Name of the Zone	Name of the assessee	GSTIN No.	ARN NO. & Date	Date of issue of Provisional refund order in Form GST - RFD-04	Date of issue of Refund Sanction Order in Form GST - RFD-06	Total Amount of Refund sanctioned			Date of sending of refund order from the State nodal officer to the Central nodal officer	Date of receipt of refund order by the Central nodal officer	Date of payment to the assessee	Delay in forwarding by the State authority to the central nodal officer after 7 working days	Interest due not paid (Return amount x actual days delayed x 6 per cent/ 365)
							IGST	CGST	Cess					
1	Champhai Zone	David And Sons Enterprise	15ABIP-Z8834G1Z3	AA1507190003868 & 19-07-2019	NA	07-08-2019	22,06,920	3,17,230	0	22-11-2019	NA	NA	99	41,078
2	Kolasib Zone	Partha Sarathi Paul	15AJRPP6216-D1Z5	AA150119000198J & 21-01-2019	NA	11-03-2019	98,600	0	0	04-05-2020	06-05-2020	NA	410	6,645
3	Aizawl South Zone	J.J As-sociates	15AJYPH0552-P1ZM	AA150419000387C & 24-04-2019	NA	24-04-2019		18,552		06-07-2019	NA	NA	65	198
TOTAL													47,921	

Appendix-4.9.5 List of Refund cases with delay/ non-conducting of post audit of refund claims

(Reference: Paragraph-4.9.4.8)

Sl. No.	Name of Division	Name of the assessee	GSTIN No	Date of order in Form GST RFD-06	Refund amount sanctioned	Date of forwarding the case for post audit	Period of delay exceeding one week from the issue of refund order	Date of conduct of post-audit	Delay in conduct of audit excluding period of 3 months	Reasons for delay	(Amount in ₹)	
Pre-automation												
1	Aizawl West Zone	K. Zohmangaiha	15DHYPK0249BIZC	02-03-2020	1,17,660	Nil	NA	Nil	NA	It would be done at the time of GST Audit		
2	Aizawl West Zone	Vinco Enterprise	15ASAPR7449C1ZR	22-07-2019	11,45,566	Nil	NA	Nil	NA			
3	Aizawl East Zone	Mahfed (Mizoram State Agriculture/Horticulture and Marketing)	15AACAM1665N1ZD	09-04-2019	17,682	Nil	NA	Nil	NA			
4	Aizawl East Zone	Nidhi Creative Infrastructure Pvt. Ltd.	15AAMCS1784N1ZP	24-04-2019	17,46,947	Nil	NA	Nil	NA			
5	Aizawl East Zone	Euphoria Engineering Solutions Private Limited	15AABCE6560F1ZV	04-04-2019	6,000	Nil	NA	Nil	NA	Not aware of the requirement of post audit		
6	Aizawl East Zone	Home Plus Agencies	15ADCPL0264A1ZB	20-09-2019	60,013	Nil	NA	Nil	NA			
7	Aizawl East Zone	AS Xpress	15AXRPPK7577Q2Z8	09-04-2019	5,881	Nil	NA	Nil	NA			
8	Aizawl East Zone	AS Xpress	15AXRPPK7577Q2Z8	04-04-2019	5,800	Nil	NA	Nil	NA			
9	Aizawl South Zone	JJ Associates	15AJYPH0552P1ZM	24-04-2019	18,552	Nil	NA	Nil	NA			
10	Aizawl South Zone	Jamajot Enterprise	15ADDDPL1752E1ZZ	06-07-2019	18,789	Nil	NA	Nil	NA	Reason not stated		

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Sl. No.	Name of Division	Name of the assessee	GSTIN No	Date of order in Form GST RFD-06	Refund amount sanctioned	Date of forwarding the case for post audit	Period of delay exceeding one week from the issue of refund order	Date of conduct of post-audit	Delay in conduct of audit excluding period of 3 months	Reasons for delay
11	Aizawl North Zone	Thuampui Pharmacy	15AWLPC5165FIZO	18-03-2020	3,100	Nil	NA	Nil	NA	The refunds were made due to excess cash balance in cash ledger due to transferred in wrong head.
12	Aizawl North Zone	Khiangte Cable Network	15CHUJPR6745NIZ8	27-11-2019	7,440	Nil	NA	Nil	NA	
13	Aizawl North Zone	Khawlhing Lalbiakveli	15AOIPL2434DIZC	18-03-2020	11,728	Nil	NA	Nil	NA	
14	Aizawl North Zone	Rieky Enterprise	15ABYPF6347AIZN	13-03-2019	45,971	Nil	NA	Nil	NA	
15	Champhai Zone	Tlau Sofa	15AVKPL1478QIZV	07-08-2019	9,212	Nil	NA	Nil	NA	The zone is not aware of the requirement of post Audit
16	Champhai Zone	David And Sons Enterprise	15ABIPZ8834GIZ3	07-08-2019	28,41,380	Nil	NA	Nil	NA	Contested as there was no delay
17	Kolasib Zone	Partha Sarathi Paul	15AJRPP6216DIZ5	11-03-2019	98,600	Nil	NA	Nil	NA	Post audit module is not functional in the web portal
18	Mamit Zone	Peter Variety Store	15AJNPL3504EIZI	06-06-2019	5,600	Nil	NA	Nil	NA	
19	Mamit Zone	Hriata Enterprise	15APQPN020IDIZF	06-06-2019	2,420	Nil	NA	Nil	NA	
20	Mamit Zone	Ratna Infrastructure Projects Private Limited	15AADCR5836PIZU	19-06-2019	59,39,636	Nil	NA	Nil	NA	
Post automation										
21	Aizawl West Zone	VTP Construction	15AGDPV5102F3ZN	13-02-2020	9,16,102	Nil	NA	Nil	NA	It would be done at the time of GST Audit
22	Aizawl West Zone	VINCO ENTERPRISE	15ASAPR7449C1ZR	05-06-2020	13,53,248	Nil	NA	Nil	NA	
23	Aizawl West Zone	VINCO ENTERPRISE	15ASAPR7449C1ZR	05-06-2020	10,56,248	Nil	NA	Nil	NA	
24	Aizawl West Zone	VINCO ENTERPRISE	15ASAPR7449C1ZR	05-06-2020	8,81,714	Nil	NA	Nil	NA	

Sl. No.	Name of Division	Name of the assessee	GSTIN No	Date of order in Form GST RFD-06	Refund amount sanctioned	Date of forwarding the case for post audit	Period of delay exceeding one week from the issue of refund order	Date of conduct of post-audit	Delay in conduct of audit excluding period of 3 months	Reasons for delay
25	Aizawl South Zone	ZORINI ENTERPRISE	15AKOPT0372NIZK	16-12-2019	5,600	Nil	NA	Nil	NA	Reason not stated
26	Aizawl North Zone	LZ OXYGEN	15AMPPL2700FZB	31-01-2020	66,178	Nil	NA	Nil	NA	The refunds were made due to excess cash balance in cash ledger due to transferred in wrong head.
27	Aizawl North Zone	TLAU AGENCIES	15ARFPT4918C1ZU	29-05-2020	65,806	Nil	NA	Nil	NA	
28	Aizawl North Zone	THE FEDERAL BANK LTD	15AABCT0020HIZ1	11-03-2020	2,703	Nil	NA	Nil	NA	The zone is not aware of the requirement of post Audit
29	Aizawl North Zone	LABTECH INSTRUMENTS	15AKXPL7542H2ZL	03-07-2020	3,04,664	Nil	NA	Nil	NA	
30	Champhai Zone	ZORINI ENTERPRISE	15ABNPZ1174C2ZI	11-02-2020	12,220	Nil	NA	Nil	NA	The zone is not aware of the requirement of post Audit
31	Champhai Zone	AD Store	15AMUPL4821A3Z5	11-02-2020	42,466	Nil	NA	Nil	NA	
32	Champhai Zone	LTM Filling Station(KSK)	15AGDPL0182D1ZX	23-03-2020	18,200	Nil	NA	Nil	NA	Contested as there was no delay
33	Champhai Zone	CS STORE	15AFYPT7121G1ZZ	30-03-2020	3,62,000	Nil	NA	Nil	NA	
34	Kolasib Zone	RSV-SSNR JV	15AAEAR2384PIZ0	03-03-2020	34,97,701	Nil	NA	Nil	NA	Contested as there was no delay
35	Kolasib Zone	SEW SSNR JOINT VENTURE	15AANA9235P2ZL	03-03-2020	37,27,658	Nil	NA	Nil	NA	

Appendix-4.11.1

Statement showing non-realisation of entertainment tax

(Reference: Paragraph-4.11)

Sl. No.	Name of cable operator (1)	Area of operation (2)	Registration No. (3)	Months where evasion take place (4)	No. of months Tax not paid (5)	No. of subscribers (6)	Tax evaded @ ₹ 20 (Col.5*Col.6*₹ 20) (7)
1	JB Cable Network J Laldinpuii Zadeng	Chanmari	CTV 26/AZL 96	April 2014 - June 2017	39	1,618	12,62,040
2	RL Digital Sub operator of LDF Cable R Lalingaizuala	Zotlang	CTV 128/AZL 08	April 2014 - June 2017	39	173	1,34,940
3	CC Cable C Lalrosiami	Tlabung	CTV 124/AZL 08	January 2013 - June 2017	54	50	54,000
4	TZ Cable Network T Lalunnema	Lungsen		May 2016 - June 2017	14	40	11,200
5	MT Cable Network Sub operator of LDF Cable Network Biakchunga	Hrangchawkawn		May 2015 - June 2017	26	120	62,400
6	Zuali Cable Sub operator of JB Cable Network Lianzuali	Tawipui		January 2017 - June 2017	6	454	54,480
7	MS Vision T Lalthantluanga	Pukpui		March 2008 - June 2017	112	50	1,12,000
8	LDF Cable Network H Vanlallawma	Bazar Veng		January 2017 - June 2017	6	400	48,000
9	RK Vision Rokima	Electric Veng		June 2006 - June 2017	133	165	4,38,900

Sl. No.	Name of cable operator (1)	Area of operation (2)	Registration No. (3)	Months where evasion take place (4)	No. of months Tax not paid (5)	No. of subscribers (6)	Tax evaded @ ₹ 20 (Col.5*Col.6*₹ 20) (7)
10	DASAC Network C Lalzarzova	Hnahtial	CTV 113/AZL 07	October 2014 - June 2017	33	165	1,08,900
11	LDF Cable Network Lalduthlanga	Sethlun	CTV 89/AZL 85	October 2013 - June 2017	45	1,000	9,00,000
12	LDF Cable Network Lalropuia	Haulawng		March 2017 - June 2017	4	350	28,000
13	Pulse Network Lalrintluanga Pautu	Bazar Veng		October 2013 - June 2017	45	156	1,40,400
14	Malsawm Cable Network Lal- remkunga Pautu	College Veng	CTV 166/AZL 12	October 2013 - June 2017	45	30	27,000
15	4 Brothers Cable Network Chawngrolura Chawngthu	Rahsi Veng & Venghlun	CTV 153/AZL 10	October 2013 - June 2017	45	300	2,70,000
16	LM Vision R Lalramhluna	Mualthuam 'N'	CTV 156/AZL 10	January 2014 - June 2017	42	170	1,42,800
17	TS Cable Network C Lalnuankima	Pukpui		June 2014 - June 2017	37	35	25,900
18	LDF Sub operator Lalthathanga	Electric Veng		March 2017 - June 2017	4	250	20,000
Total							38,40,960

Appendix-4.12.1

Statement showing short levy of tax by the Assessing Officer due to incorrect determination of the tax rates

(Reference: paragraph-4.12.1)

(₹ in lakh)

Sl. No.	Particulars	2014-15			2015-16			2016-17			2017-18 (upto June 2017)			Total		
		5%	13.50%	20%	5%	13.50%	20%	5%	13.50%	30%	5%	13.50%	30%	5%	13.50%	20%/30%
1	Opening stock as per AO	0.00	392.18	0.00	6.90	260.15	248.24	73.68	173.52	28.36	88.13	0.00	272.78	168.71	825.85	549.38
2	Purchase as per waybill	22.99	301.47	966.62	236.88	390.71	1,081.96	363.33	713.39	924.00	158.47	187.08	217.96	781.67	1,592.65	3,190.54
3	Total stock (sl. no.1+2)	22.99	693.65	966.62	243.78	650.86	1,330.20	437.01	886.91	952.36	246.60	187.08	490.74	950.38	2,418.50	3,739.92
4	Less: Good damaged	0.00	0.00	0.00	1.49	0.06	0.01	3.25	2.85	1.44	0.03	0.58	1.44	4.77	3.49	2.89
5	Less: Trade discount	0.00	0.00	0.00	0.00	52.76	0.00	0.00	17.13	0.00	0.00	23.91	0.00	0.00	93.80	0.00
6	Less: Closing stock as per AO	6.90	260.15	248.24	73.68	173.52	28.36	88.13	0.00	272.78	0.00	0.00	0.00	168.71	433.67	549.38
7	Taxable turnover (sl. no. 3-4-5-6)	16.09	433.50	718.38	168.61	424.52	1,301.83	345.63	866.93	678.14	246.57	162.59	489.30	776.90	1,887.54	3,187.65
8	Add: 1.45 per cent profit on cigarettes and 2 per cent for rest of other items (1.45 or 2 per cent of sl. no. 7)	0.32	8.67	10.42	3.37	8.49	18.88	6.91	17.34	9.83	4.93	3.25	7.09	15.53	37.75	46.22
9	Taxable turnover (sl. no. 7+8)	16.41	442.17	728.80	171.98	433.01	1,320.71	352.54	884.27	687.97	251.50	165.84	496.39	792.44	1,925.29	3,233.86
10	Tax payable (sl. no. 9 * tax rate)	0.82	59.69	145.76	8.60	58.46	264.14	17.63	119.38	206.39	12.58	22.39	148.92	39.63	259.92	765.21
11	Tax payable determined by AO	0.82	83.59	117.53	8.79	55.75	261.23	25.30	138.00	193.71	10.00	13.03	136.19	44.91	290.37	708.66
12	Tax escaped assessment (sl. no. 10-11)	0.00	(-) 23.90	28.23	(-) 0.19	2.71	2.91	(-) 7.67	(-)18.62	12.68	2.58	9.36	12.73	(-) 5.28	(-) 30.45	56.55
13	Total evaded														20.82	