TABLE OF CONTENTS					
Particulars	Paragraph	Page(s)			
Preface	-	V			
Overview	-	vii			
CHAPTER-I					
SOCIAL SECTOR					
Introduction	1.1	1			
Planning and Conduct of Audit	1.2	1			
COMPLIANCE AUDIT PARAGRA	PHS				
Health and Family Welfare Departme	ent				
Avoidable expenditure	1.3	2			
Labour, Employment, Skill Development and Entrepre	neurship Depa	artment			
Irregular expenditure	1.4	5			
Urban Development and Poverty Alleviation Department					
Loss of Revenue	1.5	7			
CHAPTER-II					
ECONOMIC SECTOR					
Introduction	2.1	9			
PERFORMANCE AUDITS					
Horticulture Department					
Development and Promotion of Horticulture in Mizoram	2.2	10			
Power and Electricity Department					
Deen Dayal Upadhyaya Gram Jyoti Yojana and Pradhan Mantri Sahaj Bijli Har Ghar Yojana–Saubhagya Schemes	2.3	41			
COMPLIANCE AUDIT PARAGRAPHS					
Agriculture, Home, Commerce & Industries, Local Administration and Rural Development Departments					
Execution of works by Non-Works Departments	2.4	70			
Power and Electricity Department					
Uneconomical expenditure	2.5	94			

Particulars	Paragraph	Page(s)			
Tourism Department					
Wasteful expenditure	2.6	96			
CHAPTER-III					
ECONOMIC (PUBLIC SECTOR UNDERTAKINGS) SECTOR					
Functioning of Public Sector Undertakings	3.1	99			
CHAPTER-IV					
REVENUE SECTOR					
Trend of revenue receipts	4.1	111			
Analysis of arrears of revenue	4.2	115			
Arrears in assessment	4.3	115			
Evasion of tax detected by the Department	4.4	116			
Pendency of refund cases	4.5	116			
Audit planning	4.6	117			
Results of audit	4.7	117			
Coverage of this Report	4.8	117			
COMPLIANCE AUDIT PARAGRAI	PHS				
Taxation Department					
Subject Specific Compliance Audit on Processing of Refund claims under GST in the State of Mizoram	4.9	118			
Subject Specific Compliance Audit on GST Transitional credits	4.10	124			
Non-realisation of entertainment tax	4.11	125			
Short levy of tax	4.12	126			
Transport Department					
Non-realisation of Mizoram Passengers and Goods Tax	4.13	129			
CHAPTER-V					
FOLLOW UP OF AUDIT OBSERVATIONS					
Non-submission of suo moto Action Taken Notes	5.1	135			
Response to audit observations and compliance thereof by the Executive	5.2	135			
Response of departments concerned to the draft audit paragraphs	5.3	136			
Audit Committee Meetings	5.4	137			

APPENDICES

Appendix No.	Particulars	Page(s)
Appendix-2.2.1	Detailed Scheme wise statement showing fund received, expenditure and closing balance during 2015-20	139
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	142
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	144
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	146
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	149
Appendix-2.2.6	The components of work consisted of construction of culvert, widening, Fresh cutting, boulder soling, <i>etc</i> .	150
Appendix-2.2.7	Statement showing excess expenditure of ₹ 72.15 lakhs incurred in hiring of Excavators	151
Appendix-2.2.8	Statement showing details of other vehicles hired as excavator involving hiring cost of ₹ 1.10 crore	153
Appendix-2.2.9	Statement showing hiring of Excavators at two or more locations during the same period	155
Appendix-2.2.10	Statement showing the details of ₹ 86 lakh incurred on unapproved construction work instead of "on-farm pack house"	156
Appendix-2.2.11	Details of construction of Evaporative/ Low Energy Cool Chamber (8 MT) under MIDH Scheme and Expenditure thereof	157
Appendix-2.2.12	Statement showing Target and Achievement under HRD component of MIDH during 2015-20	158
Appendix-2.2.13	Statement showing the details of ₹89.92 lakh incurred on Supervision and Monitoring from different interventions of MIDH Scheme	159

Appendix No.	Particulars	Page(s)
Appendix-2.3.1	Statement showing payment to contractors without deduction of labour cess	160
Appendix-2.3.2	Statement showing liquidated damage not recovered from the contractors	161
Appendix-2.3.3	Statement showing details of excess estimation of non-deduction of VAT with addition of GST	162
Appendix-2.3.4	Statement showing details of habitations where grid connections are available but off-grid connection given to households	164
Appendix-2.3.5	Details of non-rectification of defects pointed out by the PMA and Poor record of rectification of defects pointed out by the RQM	165
Appendix-2.4.1	Statement showing execution of works by restricted tender	166
Appendix-2.4.2	Details of Non-Deduction of TDS	169
Appendix-2.6.1	Details of payments made to the contractor on Cable Car components	170
Appendix-3.1.1	Summarised financial position and working results of Government Companies as per their latest finalised accounts as on 30 September 2020	171
Appendix-3.1.2	Statement showing Rate of Real Return on Government Investment	172
Appendix-4.9.1	List of Refund applications rejected without issuing notice to the tax payers	173
Appendix-4.9.2	List of Refund applications with delay in acknowledgement	174
Appendix-4.9.3	List of Refund applications in which Interest due was not paid	176
Appendix-4.9.4	List of Refund order with abnormal delay in communicating to counterpart tax authority	178
Appendix-4.9.5	List of Refund cases with delay/ non-conducting of post audit of refund claims	179
Appendix-4.11.1	Statement showing non-realisation of entertainment tax	182
Appendix-4.12.1	Statement showing short levy of tax by the Assessing Officer due to incorrect determination of the tax rates	184