REPORT OF THE STUDY TEAM

ON

ESTIMATION OF DETAILED PROJECT REPORTS (DPRs)

FOR

OBTAINING EXPENDITURE SANCTIONS, THE COLLECTION OF GST THEREOF AND THE OPERATIONALIZATION OF DEDUCTING CONTRACTORS' PROFIT WITH RESPECT TO DEPARTMENTAL WORKS / PROCUREMENTS, AND COMMITTED LIABILITIES OF DEPARTMENTS

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PREFACE

A Study Team, chaired by the Adviser to the Chief Minister (Finance & Planning) and comprising the Secretary, Finance Department, Engineer-in-Chief, Public Works Department, Engineer-in-Chief, Public Health Engineering Department; Engineer-in-Chief, Power & Electricity Department, Additional Secretary, Finance Department (EA), Commissioner of State Tax, and the Joint Secretary, Finance Department (EA) as Member Secretary, was constituted as a follow-up to the deliberations of the State Level SASCI Committee Meeting held on 6th June 2025.

The Study Team deliberated upon all issues outlined in its terms of reference and expressed its appreciation to those departments that extended their cooperation by providing the necessary data and information during the course of the study.

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& Chairman Study Committee

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1. INTRODUCTION

Report of the Study Team on estimation of Detailed Project Reports for obtaining Expenditure Sanctions, collection of GST, operationalization of deducting contractors profit with respect to Departmental works/procurements and Committed liabilities of departments.

1.1 General

DPR estimation is the process of estimating the total cost of executing a project. The primary objective is to determine the financial requirements needed for successful project implementation. This involves a detailed analysis of various cost components such as the cost of works, preliminary charges, departmental provisions, Goods and Services Tax (GST), and other contingencies. Accurate DPR estimation ensures proper budgeting, funding, and planning for the project's execution.

Operationalisation of deducting contractors profit with respect to departmental works/procurement shall mean the process of excluding the contractor's profit component from the cost estimate, in cases where the work is proposed to be executed departmentally and not through a contractor.

Committed liabilities of departments here also refers to the financial obligations that government departments (under Govt of Mizoram) are bound to fulfill in the future, based on approvals, contracts, or administrative sanctions already issued. These liabilities represent expenditures that are already committed and needs to be honored. These liabilities arise from works, procurements or services for which payments are contractually or legally due.

1.2 Background

A comparison between the GST collection reports for the months of April and May 2025 and the corresponding period of 2024 revealed a significant decline in the GST (SGST + IGST settlement) collection figures for the State of Mizoram during the current financial year. As per the statement of the Joint Commissioner, Taxation Department, Government of Mizoram (Annex–I), there was a reduction of ₹24.87 crore in April 2025 and ₹5.32 crore in May 2025 compared to the same months of the previous year.

The decline in GST collection within the State has drawn the attention of both the Government and the public, thereby underscoring the need for improvement in revenue performance on the part of the Government. Consequently, a need was

felt to address various issues related to GST collection and committed liabilities across departments.

During the meeting of the State Level SASCI Committee, chaired by the Hon'ble Chief Minister, held at the Conference Hall of the Planning & Programme Implementation Department on 6th June 2025 (Annex-II), it was decided to constitute a Study Team under the chairmanship of Pu TBC Lalvenchhunga, Adviser to the Chief Minister (Planning & Finance), with representatives from the Finance Department and other relevant departments. The Study Team was expected to study and examine issues related to the efficacy of deduction of 10% contractors' profit, preparation and calculation of project estimates, and losses pertaining to GST collection. The Team was also expected to study committed liabilities, particularly those arising from supply or work orders issued without adherence to codal formalities.

In compliance with the decision of the State Level SASCI Committee, a Study Team on "Estimation of Detailed Project Reports for Obtaining Expenditure Sanctions, Collection of GST, Operationalization of Deduction of Contractors' Profit with respect to Departmental Works/Procurements, and Committed Liabilities of Departments" was constituted on 23rd June 2025, for a period of two months for submission of its report, vide Finance Department Notification No. J.21011/2/2025-FEA (TAX), dated 23.06.2025 (Annex-III).

1.3 Members of Study Team:

1. Pu TBC Lalvenchhunga, Adviser to Chief Minister, (Finance & Planning), Govt of Mizoram - Chairman
2. Secretary, Finance Department, Govt of Mizoram - Member
3. Engineer-in-Chief, Public Works Department - Member
4. Engineer-in-Chief, Public Health Engineering Department - Member
5. Engineer-in-Chief, Power & Electricity Department - Member
6. Additional Secretary, Finance Department (EA) - Member
7. Commissioner, State Tax, Govt of Mizoram - Member
8. Joint Secretary, Finance Department (EA) - Member Secretary

2 STUDY TEAM APPROACH

To achieve the objectives set forth in the Finance Department Notification No. J.21011/2/2025-FEA (TAX), dated 23rd June 2025, the Study Team adopted a structured and evidence-based approach. The methodology involved a combination of data collection, departmental consultation, and analytical review to arrive at objective findings and practical recommendations.

The following steps outline the approach adopted by the Study Team:

2.1 Preliminary Meeting and Planning

A preliminary meeting of the Study Team was held on 7th August 2025 in the CMO Conference Hall, where the course of action and scope of work were discussed and finalized. Responsibilities were distributed among members, and timelines were set for the collection of departmental information.

2.2 Data Collection from Departments

Information on committed liabilities was called for from three Works Departments, namely:

- Public Works Department (PWD)
- Public Health Engineering Department (PHE)
- Power & Electricity Department (P&E)

The Departments were also requested to furnish sample Detailed Project Reports (DPRs) indicating cost components, point of GST deduction etc.

2.3 Collection of Sample DPRs from Non-Works Departments

To understand variations in estimation practices, sample DPRs were also obtained from five Non-Works Departments, namely:

- Urban Development & Poverty Alleviation (UD&PA) Department
- Social Welfare, Tribal Affairs and Womens & Child Development Department
- Rural Development Department
- School Education Department
- Disaster Management & Rehabilitation (DM&R) Department

2.4 Review and Analysis of Collected Data

The Study Team examined the mode of DPR cost estimation followed by various departments, focusing on the treatment of GST, contingency provisions, labour cess, etc.

The committed liabilities reported by 3 (three) Works Department were also analyzed to identify causes, magnitude, and procedural lapses leading to their accumulation.

2.5 Departmental Consultations and Clarifications

Discussion were held in a study team meeting with representatives of the PWD, PHE, P&E, and Taxation Department who are also a member of the study team. In addition representatives from the concerned administrative department were also invited in a meeting to give clarifications on estimation procedures, committed liabilities, and GST-related issues.

2.6 Synthesis of Findings and Recommendations

Based on the analysis and discussions, the Study Team formulated a set of recommendations aimed at improving project cost estimation, ensuring GST compliance, and managing committed liabilities in a systematic manner.

3. OBSERVATIONS & FINDINGS ON COMMITTED LIABILITIES OF THREE WORKS DEPARTMENTS

Some of the key observations and findings of the Study Team**,** based on the analysis and scrutiny of the statements and details of committed liabilities furnished by the Public Works Department (Annex-IV)**,** Public Health Engineering Department (Annex-V), and Power & Electricity Department (Annex-VI), reveal that there exists a substantial accumulation of committed liabilities across these three Works Departments.

The position and magnitude of the committed liabilities of the three Works Departments are summarized in the Abstract Statement below, based on data furnished by the respective departments

3.1 ABSTRACT STATEMENT OF COMMITTED LIABILITY

Sl No.	**Name of Department**	**Total Amount of Committed Liability** (Rs.in lakh)	**Period Cover**	**Remarks**
1.	Public Works Department	583.36	2023-24	This committed liability pertains to 8 road projects amounting to ₹432.50 lakh and 2 building works amounting to ₹150.86 lakh**, as** outlined below: – *Buildings*: Construction of DLAO Office, MINECO (₹100 lakh) – Improvement of Government Buildings – High Court, Government Polytechnic, and E-in-C PWD Office.
2.	Power & Electricity Department	1262.43	5 Years 2021-22 2022-23 2023-24 2024-25 2025-26	The committed liability primarily arises from procurement of materials and undertaking repair and maintenance works on an emergency basis.

3.	Public Health Engineering	5800.95	8 Years 2018-19 2019-20 2020-21 2021-22 2022-23 2023-24 2024-25 2025-26	The committed liability represents an accumulation of outstanding bills since 2018–19. These liabilities mainly relate to material supply bills that could not be cleared within the annual budgetary allocations.
TOTAL		**7646.74**		

3.2 Observations

It is observed that the Public Health Engineering Department (PHE) accounts for the largest share of the total committed liability, representing approximately 76% of the total outstanding amount. The Power & Electricity Department (P&E) and Public Works Department (PWD) contribute 16% and 8%, respectively. These liabilities have largely accumulated due to the placement of a large number of material supply orders and the execution of emergency repair works, often exceeding the annual budgetary allocations over successive financial years.

Based on the scrutiny of the detailed departmental reports on committed liabilities (at Annex-IV, Annex-V, and Annex-VI), the Study Team has prepared the following department-wise observations:

3.2.1 Public Works Department (PWD)

It is observed that the committed liability of ₹583.36 lakh pertaining to the Public Works Department (PWD) has primarily arisen due to the revision and subsequent downsizing of Expenditure Sanctions after obtaining Administrative Approval (AA), and shortfall in fund releases from the SASCI Fund of the Government of India, despite the fact that the execution of works had already commenced by the contractors.

In view of the nature and circumstances leading to the accrual of this liability, the Study Team recommends that special consideration be accorded for clearing the outstanding amount of ₹583.36 lakh, as the same has arisen largely due to procedural and funding constraints beyond the Department's control.

3.2.2 Power & Electricity Department (P&E)

The Department has stated that the accumulated liability of ₹1,262.43 lakh has primarily arisen due to the procurement of materials on an emergency basis and the undertaking of urgent repair works for transmission lines, transformers, and other related installations. In such cases, normal procedural formalities could not be adhered to owing to the urgency of the situation and the non-availability of adequate budgetary provisions.

The Study Team observed the need for a comprehensive review of the P&E Department's Schedule of Rates (SOR) and its existing mode of work execution. It was also noted that the Department should establish a robust inventory management system to record all materials procured, issued, and utilized across divisions and field offices. Adoption of such a system will enable the Department to align procurement with actual requirements and thereby minimize unnecessary or excess purchases of materials, ultimately reducing future liabilities.

3.2.3 Public Health Engineering Department (PHE)

The committed liabilities of the Public Health Engineering Department (PHE) have increased significantly over multiple financial years. A substantial portion of these liabilities was incurred under the supervision of the Engineer-in-Chief (E-in-C), indicating that procurement, repair, and maintenance activities were undertaken without adequate budgetary provisions.

The report further indicates that the accumulated committed liabilities amounting to ₹5,800.95 lakh, covering the financial years 2018–19 to 2025–26, have primarily arisen due to inefficient financial and material management practices within the Department. The recurring procurement of materials each year, coupled with the issuance of numerous supply orders beyond available budget provisions, reflects systemic weaknesses and the absence of an effective inventory control mechanism.

The Study Team therefore concludes that the continuous build-up of liabilities in the PHE Department is primarily due to recurrent procurement without corresponding budgetary backing, highlighting the urgent need for stringent internal financial discipline, inventory rationalization, and real-time expenditure monitoring systems.

4. DPR ESTIMATION FOR OBTAINING EXPENDITURE SANCTION AND GST COLLECTION AND OBSERVATIONS THEREOF

The Study Team collected sample Detailed Project Reports (DPRs) from works departments such as the Public Works Department, Public Health Engineering Department, and Power & Electricity Department. In addition, sample DPRs were also collected from five selected non-works departments, namely Urban Development & Poverty Alleviation Department, School Education Department, Disaster Management & Rehabilitation, Social Welfare & Women and Child Development, and Rural Development Department.

From the examination of these sample DPRs, it was observed that there is no uniformity in the pattern, methodology, or practice adopted for DPR estimation across departments. Even among departments executing similar types of construction or building works, the approach to cost estimation, inclusion of taxes such as GST, and deduction of labour cess varies significantly. These inconsistencies are evident from the DPR Abstract Cost Sheets of some departments reproduced below:

4.1 Public Works Department: An abstract Cost Sheet of one building project Durbar Hall, Raj Bhavan, under Project Division, PWD is prepared as under

Particulars	Amount
Building Portion (admin) (A)	41346373
Septic Tank (2x50 users)	389290
Internal Electrification (7.5 %)	3100977
Installation of CCTV @ 1% on A	413464
Installation of Recording System 0.5% on A	206732
TOTAL B	**45456836**
Add 27.33% Cost index of B	12423353
TOTAL C	**57880190**
Deduct 12% GST on C	6945623
TOTAL D	**50934567**
Add 18% GST on D	9168222
TOTAL E	**60102789**
Add 1% for Quality Control on E	601028
Add 3% for Contingencies on E	1803084
Green Generator 63 KVA	1200000
Furniture	3400000
Sound System	1160000
Grand Total	**68266901**
Say	**68270000**

Source : DPR of Construction of Durbar Hall & Personal Branch of Raj Bhavan under Part – I (Untied Additional) of SASCI 2024 – 25 by Project Division – I, PWD

4.2 **Urban Development & Poverty Alleviation (UD&PA)**: An abstract of Cost for construction of one Community Hall at Khatla under UD&PA shown below.

Particulars	Amount
Building Portion	37518000
TOTAL A	**37518000**
Add 27.33% Cost index	10253669
TOTAL B	**47771669**
External Electrification 5%	2388583
Internal Electrification 12.5%	5971459
TOTAL C	**8360042**
TOTAL D (B+C)	**56131711**
Deduct 12% GST on D	6735805
TOTAL E	**49395906**
Add 18% for GST on E	8891263
TOTAL F	**58287169**
Add 3% for Quality Control on F	1748615
Add 2% for supervision & monitoring on F	1165743
TOTAL G	**61201527**
Say	**61200000**

Source : DPR of Construction of Community Hall at Khatla, Aizawl under Part – V (Stimulating Industrial Growth) of SASCI 2024 – 25 by UD&PA Dept.

4.3 **Rural Development Department**: Below is Abstract cost for a project named Establishment of New Libraries under Rural Development Department (SASCI)

ABSTRACT OF COST

SN.	Particulars	Nos	Amount (in Rs)
1	2	3	4
1	New Construction :	229	Rs 30,52,54,000.00
2	Renovation :	44	Rs 3,96,56,200.00
Sub – Total :			**Rs 34,49,10,200.00**
3	Add 10.7061% for Internal Electrification & Power supply connection :		Rs 3,69,26,563.00
4	3 KVA Power Back up : (@ Rs 1,50,117.00 per no)		Rs 4,09,81,941.00
5	Procurement : (Table, Computer, etc) (@ Rs 4,00,000.00 per Library)		Rs 10,92,00,000.00
Total :			**Rs 53,20,18,704.00**
6	Add 1.50 % for Contingencies :		Rs 79,80,281.00
7	Add 1.00% for Administrative Cost :		Rs 53,20,187.00
8	Add 0.50% for Quality Control :		Rs 26,60,094.00
9	Add 1.00 % for Labour Cess :		Rs 38,98,170.00
Grand – Total :			**Rs 55,18,77,436.00**
Say :			**Rs 55,18,77,373.00**

Source : DPR of Establishment of New Libraries in Mizoram under SASCI 2023 – 24 by Rural Development Department.

4.4 Social Welfare, Tribal Affairs and Women & Child Development

Department: Abstract cost for construction of Eklavya Model Residential School, Bilkhawthlir

Sub Head	Description	Unit Amount	Nos.	Total Amount
1	School Building	4,74,73,800.00	1	Rs 4,74,73,800.00
2	Boys Hostel cum Kitchen Building	3,36,23,200.00	1	Rs 3,36,23,200.00
3	Girls Hostel cum Kitchen Building	3,35,46,800.00	1	Rs 3,35,46,800.00
4	Dining Hall Building	91,14,300.00	1	Rs 91,14,300.00
5	Type-V Quarter (Principal Residence)	33,33,000.00	1	Rs 33,33,000.00
6	Type-2 Quarter Building (5 units)	91,18,900.00	2	Rs 1,82,37,800.00
7	Type -3 Quarter Building (6 units)	1,31,89,000.00	2	Rs 2,63,78,000.00
8	Type-3 Quarter Building (4 units)	96,41,700.00	1	Rs 96,41,700.00
9	Guest House Building	25,00,000.00	1	Rs 25,00,000.00
10	Gate & Security cabin	5,52,600.00	1	Rs 5,52,600.00
11	Fencing	13,47,700.00	1	Rs 13,47,700.00
12	Approach road	14,56,500.00	1	Rs 14,56,500.00
13	Internal road	44,80,600.00	1	Rs 44,80,600.00
14	Playground	34,66,800.00	1	Rs 34,66,800.00
15	Underground Sump (Drinking water)	10,76,200.00	1	Rs 10,76,200.00
16	Pump House building	4,14,400.00	1	Rs 4,14,400.00
17	Electric Sub Station office building	10,57,600.00	1	Rs 10,57,600.00
18	Others	2,81,11,800.00	1	Rs 2,81,11,800.00

Sub-Total Rs 22,58,12,800.00

DEDUCT 1.59% for Cost Index (Kolasib district) : Rs 35,90,423.52

Total : Rs 22,22,22,376.48

Add 2% for Administrative cost : Rs 44,44,447.53

Add 2% for Contingencies : Rs 44,44,447.53

Add 3% for Consultancy charges : Rs 66,66,671.29

Add 1 % for Labour cess : Rs 22,22,223.76

Total : Rs 24,00,00,166.59

Rs 24,00,00,000.00

(Rupees Twenty Four Crore Only)

Source : DPR for Construction of Eklavya Model Residential School at Bilkhawthlir, Kolasib District under Ministry of Tribal Affairs by Social Welfair & Tribal Affairs Department.

4.5 **Disaster Management and Rehabilitation Department**: DPR for Restoration of NH 54 & Mitigation of Land Sinking area at Hunthar Veng, Aizawl submitted is below.

ABSTRACT OF COST

Sl No.	Items of Work	No	Amount (in INR)	Total Amount (in INR)
A.	**Preliminary Works**			
1.	All types of investigation including Topographical survey, Geological, Geophysical and Geo-Technical, etc.	1	3285000.00	3285000.00
2.	Preparation of Pre-Feasibility Report and DPR	1	3000000.00	3000000.00
3.	Establishment Expenses	1	215000.00	215000.00
			Total of A =	**6500000.00**
B.	**Infrastructural Works.**			
1.	Temporary Haulage Roads in Project Area	1	500000.00	500000.00
2.	Temporary Building	1	500000.00	500000.00
3.	Construction of Store	1	500000.00	500000.00
4.	Compensation and welfare measures	1	5000000.00	5000000.00
5.	Training & Environmental Purposes	1	500000.00	500000.00
C.	**Civil Construction works**		**Total of B =**	**5000000.00**
1.	General Items	1	500000.00	500000.00
2.	Site Clearance	1	17633.50	17633.50
3.	Earthworks	1	6382791.000	6382791.00
4.	Bench Formation	1	636109.88	636109.88
5.	Road works	1	274843.43	274843.43
6.	Structures			
6A.	Pile foundation	1	54300000.00	54300000.00
6B	Retaining wall	1	4339212.81	4339211.81
6C	Toe wall	1	573166.21	573166.21
7.	Drainage and Protection works			
7A	Catch Drain	1	1607207.98	1607207.98
7B	Grade	1	28977780.66	28977780.66

7C	Right and Left Flank Protection work	1	464466.48	464466.48
7D	Self-Drilling Anchor(SDA)	1	10338188.60	10338188.60
8	Retaining Wall Downside of NH54 road	1	6877792.15	6877792.15
9	Construction of Shaft Well/Tube Well	1	2205700.00	2205700.00
10	Construction of Side Drain	1	1890100.00	1890100.00
11	Construction of Biak In kawr River Training work	1	7641800.00	7641800.00
12	Construction of Vaivakawn kawr River Training work	1	11748800.00	11748800.00
	Sub Total of C		**Sub Total of C =**	**138775592.70**
	Services :			
1	Considering escalation of 10% Interest annually for 2 years			167918467.17
2	Add 2% for EMP training at side and contingencies			3358369.34
3	Add 2% for Quality and Post Monitoring cost including HM instruments			3358369.34
4	Add 6% for PCM			10075108.03
D	**Installation of Instruments and Monitoring**		**Total of C =**	**184710313.89**
1	Installation of Piezometer and inclinometer including drilling and other preparatory works	1	2500000.00	2500000.00
			Total of D =	**2500000.00**

Total Estimated Amount (A+B+C+D) **Rs** **=** **198710313.89**

Add 5% for GST on (A+B+C+D) Rs = 9935515.69

208645829.58

Say = 20,86,45,800.00

(Rupees Twenty Crore Eighty Six Lakhs Forty Five Thousand and Eight Hundred) only

Source : DPR for Restoration of NH54 & Mitigation of Land Sinking Area at Hunthar Veng, Aizawl by Disaster Management & Rehabilitation Department.

4.6 Public Health Engineering Department: Table below is an Abstract Cost of Buangpui water supply scheme, solar pumping system under NABARD RIDF-XXX

Sl No	*Items of Work*	*Amount*
1	**2**	**3**
1	Jungle Clearance and Footpath	2,79,271.00
2	Solar Pumping System all complete	77,65,621.00
3	RCC Reservoir	31,23,200.00
4	Renovation of existing civil structure	3,00,000.00
5	Security Fencing	1,82,720.00
	SUB-TOTAL =	**1,16,50,812.00**
	Add 3% Contingencies =	3,49,524.00
	TOTAL =	**1,20,00,336.00**
	SAY =	**1,20,00,000.00**
(Rupees one crore twenty lakh) 0nly		

Source : DPR for Buangpui Water Supply Scheme Solar Pumping System (Replacement) under NABARD RIDF-XXX by Public Health Engineering Department.

4.7 **School Education Department**: Abstract Cost for – (1) Reconstruction of Government Chawlhhmun P/S and (2) Reconstruction of Government Tinzagina HS Building (under NESIDS) summarized as under

Particulars	**Amount**
Civil Works	3987270.50
Add Cost Index 27.33%	1089721.03
Net	5076991.52
Add 7.5% for Electrification	380774.36
Add 6% for GST	304619.49
Total	.5762385.38
Add 1% labour Cess	57623.85
Add Contingency 3%	180000.00
Grand Total	6000009.23
Say	6000000.00
(Rupees Sixty lakh only)	
Abstract cost for Reconstruction of Tinzagina HS Building	
Particulars	**Amount**
Civil Works	4706552.56
Add Cost Index 27.33%	1286300.82
Add 7.5% for Electrification	352991.44
Total	6345844.82
Add 1% labour Cess	63458.45
Add Contingency 3%	210000.00
Add 6% for GST	380750.69
Grand Total	**7000053.96**
Say	**7000000.00**
(Rupees seventy lakh only)	

Source : DPR for Development of School Buildings in Mizoram under NESIDS by School Education Department.

4.8 **Power & Electricity Department** : Mode of DPR cost estimation is slightly different under P & E Department and Cost analysis done by the department is as below .

Sl No.	Estimate Component
1.	Material Cost (70%) (Inclusive of all taxes, duties, and other charges)
2.	Execution Cost (24%) (Contractor's profit 10% is deducted from the execution cost, when the work is taken up departmentally)
3.	Overhead Charges (5%)
4.	Labour Cess etc (1%)
	TOTAL is 100%

Source : DPR Cost Analysis with sample DPR by Power & Electricty Department. (Annex : VII)

Note:

1) Material Cost is the total cost for delivery of goods upto destination, inclusive of GST and any other taxes payable for the material purchase, unless specifically stated otherwise.
2) Service taxes- If the work is executed through contractor, tax is paid by the contractor for the contract amount, in the form of GST.
   On the other hand, when work is executed departmentally, there are no taxes levied for services rendered by the department personnel for the particular work, as professional tax is levied on government servants and paid by them annually

Observations:

The Study Team examined the process adopted by various departments in the preparation of Detailed Project Reports (DPRs) for the purpose of obtaining expenditure sanction, and the treatment of GST therein. It was observed that while certain uniformity exists in the broad structure of DPR preparation across departments, there are notable variations in the inclusion and treatment of GST components and other related financial provisions.

During discussions with departmental representatives, it was reported that the Power & Electricity (P&E) Department generally executes most of its works departmentally. Consequently, there is no scope for realization of GST from the execution cost of such works. Furthermore, it was informed that 10% Contractors' Profit and 1% Labour Cess are normally deducted from the total project cost in respect of all departmental works executed by the P&E Department.

It is evident that there exists a lack of uniformity among departments, particularly in the mode of collection or deduction of Labour Cess and calculation of GST amounts. Even within the same department, such as the School Education Department, different estimation patterns are being followed for similar types of projects.

To address these inconsistencies, it is imperative to adopt a standardized model for DPR estimation that ensures transparency, uniformity, and accountability across all departments. The adoption of such a model will not only help eliminate the possibility of overestimation or excessive provision under specific components such as electrification works or contingencies but will also establish a consistent approach to tax treatment. Furthermore, a standardized system will minimize variations in GST collection practices among departments and thereby enhance overall efficiency, accuracy, and compliance in GST realization.

5. OPERATIONALISATION OF DEDUCTING CONTRACTOR'S PROFIT WITH RESPECT TO DEPARTMENTAL WORKS/PROCUREMENTS

This issue was included as one of the tasks assigned to the Study Team at the time of its constitution. However, it was observed that the matter has already been taken up and addressed by the Finance Department, which has issued three Office Memoranda on the subject, namely:

1. Office Memorandum dated 11th June 2025, vide No. G.17018/1/02-FEC/Pt.(Annex-VIII)
2. Office Memorandum dated 1st July 2025, vide No. G.17018/1/02-FEC (Annex-IX)
3. Office Memorandum dated 26th September 2025, vide No. G.17018/1/02-FEC(Annex-X)

It is also noted that follow-up actions are being undertaken by the concerned departments in accordance with the directions issued by the Finance Department. In view of this, the Study Team considered that no further intervention or additional action is presently required, and therefore recommended reliance on the ongoing initiatives and monitoring by the Finance Department in this regard.

6 STUDY TEAM RECOMMENDATIONS

The Study Team, after studying and analyzing the reports of committed liabilities furnished by the Public Works Department (PWD), Public Health Engineering Department (PHE), and Power & Electricity Department (P&E), as well as examining sample Detailed Project Reports (DPRs) from three Works Departments and five Non-Works Departments, deliberated extensively on the findings.

Based on this analysis, the Study Team decided to make the following recommendations, as outlined below.

6.1 Recommendations on Committed Liabilities and Improvement in GST Collection

The Study Team has formulated the following recommendations aimed at addressing the existing accumulated liabilities, minimizing future committed liabilities, and improving GST collection across departments.

6.1.1 Clearance of Existing Committed Liabilities

The Study Team emphasized the need for a strategic plan and defined timeline to clear the substantial committed liabilities accrued in the departments of PWD, P&E, and PHE.

Public Works Department (PWD):

The committed liabilities pertaining to the Public Works Department (PWD), covering 10 works (8 road projects and 2 building works), have primarily arisen due to the revision and downsizing of Expenditure Sanctions after obtaining Administrative Approval (AA), as well as shortfalls in fund releases from the SASCI Fund of the Government of India. This occurred despite the fact that execution of works had already commenced by contractors during 2023–24, leading to accumulation of liabilities at the implementation stage.

Considering the genuineness of these liabilities, the Study Team recommended clearance of ₹5.83 crore during the current financial year 2025–26, through additional fund allocation, subject to submission of a detailed proposal with proper justification by the concerned department.

(Power & Electricity (P&E) and Public Health Engineering (PHE):

The Study Team suggested that the P&E Department's committed liability of ₹12.62 crore be cleared within two financial years (2026–27 and 2027–28), on a phased and seniority basis.

Similarly, the PHE Department's committed liability of ₹58 crore is also suggested to be cleared within three financial years (2026–27, 2027–28, and 2028–29), following the same approach.

The Finance Department shall analyze, examine, and prioritize the committed liability reports of these two departments and make annual recommendations for phased clearance accordingly.

6.1.2 Procurement and Reporting of Emergency Works

In cases of emergency procurements of goods or works under maintenance, which cannot be met from the existing budgetary location of the financial year the concerned Division must obtain prior approval of the Engineer-in-Chief (E-in-C**)** before undertaking such procurement.

Within 15 days of the goods reaching the destination or completion of works, the concerned department must inform the Finance Department in writing about the committed liability, enclosing copies of the contract agreement, supply order, or work order.

6.1.3 Adoption of Item Rate Contract Method

The Item Rate Contract Method shall be uniformly followed for all procurement of goods by all Works Departments to ensure standardization, transparency, and cost efficiency.

6.1.4 Strengthening Inventory Management

Improvement of the inventory management system in each department is essential for checking and reducing the incidence of committed liabilities.

All Works Departments should strictly follow the provisions under the Mizoram Public Procurement Rules (MPPR) 2020 and other instructions issued by the Finance Department from time to time.

Goods declared as surplus, obsolete, or unserviceable must be disposed of in accordance with the MPPR 2020 and the General Financial Rules (GFR) 2017.

6.1.5 Capacity Building for GST Collection

The Taxation Department may organize DDO Sensitization Programmes to improve awareness and efficiency in GST collection and compliance among Drawing and Disbursing Officers (DDOs).

6.1.6 Monitoring of TDS Deductees and Defaulters

The Taxation Department shall scrupulously monitor TDS deductees who fail to take follow-up action. Notices should be served to such defaulters immediately upon detection by the system.

A report of defaulters and return filings shall also be submitted to the Finance Department at least on a quarterly basis for review and follow-up action.

6.1.7 Execution of Works through Contractors

Execution of works through registered contractors should be encouraged and practiced by all departments — both Works and Non-Works Departments.

Departmental execution of works may be undertaken only in exceptional cases, where it is justified by the nature or urgency of the situation.

6.1.8 Intimation of Work/Supply Orders to Taxation Department

Whenever Departments issue work or supply orders**,** a copy of the contract agreement or Letter of Award must be forwarded to the Commissioner of State Tax, indicating the GSTIN and name of the Contractor/Supplier to ensure proper monitoring and compliance with GST provisions.

6.2 Recommendations on DPR Cost Estimation Model

Having a uniform practice in DPR cost estimation is highly desirable, particularly in relation to the mode of deduction of labour cess and the calculation of GST amounts. Such uniformity will ensure greater transparency and help eliminate the possibility of over-estimation or excessive provisioning under specific work items or departmental provisions and contingencies.

The study team recommended the adoption of the DPR Cost Estimation Model outlined below. This model shall be used for all works projects undertaken by the Public Works Department (PWD) and other Non-Works departments, and is also expected to be followed by the Public Health Engineering (PHE) Department for the execution of their works.

Model Project Cost Estimation

Step 1:	**Works (cost of works as per PWD SOR)**	**XXXXX**
	• (Detailed estimates to be prepared for electrification works, sanitary & plumbings. Percentage(%) shall not be charged for these items of expenditure)	
Step 2:	**Add or Minus (Adjustment – Cost index applicable if any**)	XXXXX
	TOTAL OF A	**XXXXX**
Step 3:	**Deduct (12%) GST**	**XXXXX**
	TOTAL OF B (Total of A – Step 3)	**XXXXX**
Step 4:	**Add Preliminary Charges (as may be required for the project, only)**	
	Survey & investigation charges	XXXXX
	Design & drawing charges	XXXXX
	TOTAL OF C (Total of B + Step 4)	**XXXXX**
Step 5:	**Apply GST (18% or rate applicable)**	
XXXXX		
	• GST percentage applied on Total C, as per applicable schedule (e.g. 12% or 18% depending on work category)	
Step 6:	**Add Departmental Provisions**	**XXXXX**
	• Quality control charges (1%) • Contingency provision (3% (of Total of C), for above 1crore & 5% (of Total of C) for below 1 crore project)	
Step 7:	**TOTAL PROJECT COST**	
	• (Total of C + Step 5 + Step 6)	**XXXXX**

Note:

(1) ***Labour Cess*** *should not be included in the project cost estimation, however* ***Labour cess of 1% is calculated on the construction cost excluding GST & departmental provisions (from Total of C above)*** *and this* ***1% will be deducted by the employer/contractee at the time of payment to the contractor.***

(2) ***TDS under GST law shall be deducted as per the provision of Section 51 of the GST Act, 2017 (TDS Illustration prepared by Jt. Commissioner of State Tax at Annex-XI).***

TDS illustration :

Gross Contract Amount x Rate of Tax (18%)

100 + Rate of Tax (18%)

Eg. $\frac{1,00,000 \times 18}{100 + 18} = 15,254.23$

Gross contract amount - Tax amount = Taxable amount

1,00,000 – 15,254 = 84,746/- (Taxable amount)

TDS from taxable amount.

$$\frac{\text{Taxable amount} \times \text{Rate of Tax}}{100} = \text{TDS amount}$$

$$\frac{84,746 \times 18}{100} = 15,254/-$$

Explanation : For the purpose of deduction of tax at source specified above, the Value of Supply / works Contract shall be taken as the amount excluding the central tax, State tax and cess in the invoice.

(3) In the case of the P&E Department, the Department Schedule of Rates (SOR) 2025 needs to be updated. The department will aim to align with any approved model DPR estimation method starting from the next financial year. In the interim, the existing procedure will continue to be followed, with a clear segregation between procurement of materials and civil works.

(4) With regard to TDS deduction and other related provisions, the Finance Department will issue separate instructions, which shall be duly complied with by all concerned departments.

6.3 Recommendations for Revision of MPWD SOR 2019

The Study Team also recommended the revision of MPWD SOR 2019, and the initiation of the revision process, through the constitution of a committee comprising representatives from the Public Works Department (PWD), Economics & Statistics Department, Taxation Department, Finance Department. The committee will be responsible for reviewing the existing SOR and proposing necessary updates to reflect current market rates, standards, and implementation practices.

It is further suggested that, while framing the detailed overall estimates for building works, the detailed estimates for electrification, sanitary, and plumbing works shall also be incorporated. This approach will facilitate the discontinuation of the existing practice of applying lump-sum percentage charges for these components in future project estimations.

ANNEXURE - I

TOTAL TAX COLLECTION			
Months	**2024-25**	**2025-26**	**Difference**
April	1,65,01,97,183.00	1,79,51,94,242.00	14,49,97,059.00
May	81,09,10,407.00	81,28,30,654.00	19,20,247.00
June	80,92,89,838.00	84,79,99,728.00	3,87,09,890.00
July	1,08,53,82,792.00	1,49,36,32,258.90	40,82,49,466.90
August	70,15,08,712.71	73,85,45,328.00	3,70,36,615.29
September	64,91,61,389.00	81,56,30,236.00	16,64,68,847.00
Progressive	**5,70,64,50,321.71**	**6,50,38,32,446.90**	**79,73,82,125.19**
GST (SGST+IGST Settlement)			
Months	**2024-25**	**2025-26**	**Difference**
April	1,31,68,64,006.00	1,06,81,64,676.00	-24,86,99,330.00
May	77,04,92,727.00	71,72,85,331.00	-5,32,07,396.00
June	78,60,27,051.00	76,63,38,884.00	-1,96,88,167.00
July	74,64,42,869.00	75,00,11,832.00	35,68,963.00
August	66,02,31,107.00	63,79,82,958.00	-2,22,48,149.00
September	61,68,59,532.00	71,51,05,304.00	9,82,45,772.00
Progressive	**4,89,69,17,292.00**	**4,65,48,88,985.00**	**-24,20,28,307.00**

(LALTHACHIANGA)
Jt. Commissioner of State Tax

ANNEXURE - I

VAT			
Months	**2024-25**	**2025-26**	**Difference**
April	32,90,55,464.00	51,38,72,469.00	18,48,17,005.00
May	3,24,96,883.00	6,23,53,299.00	2,98,56,416.00
June	1,49,83,212.00	4,86,03,170.00	3,36,19,958.00
July	31,86,41,114.00	51,28,78,754.90	19,42,37,640.90
August	2,62,59,461.71	6,07,74,110.00	3,45,14,648.29
September	1,30,10,200.00	5,75,81,895.00	4,45,71,695.00
Progressive	**73,44,46,334.71**	**1,25,60,63,697.90**	**52,16,17,363.19**

Road Maintenance Cess			
Months	**2024-25**	**2025-26**	**Difference**
April	0.00	10,17,89,222.00	10,17,89,222.00
May	0.00	1,29,50,080.00	1,29,50,080.00
June	0.00	82,05,891.00	82,05,891.00
July	0.00	10,26,55,860.00	10,26,55,860.00
August	0.00	93,64,394.00	93,64,394.00
September	0.00	1,02,20,684.00	1,02,20,684.00
Progressive	**0.00**	**24,51,86,131.00**	**24,51,86,131.00**

(LALTHACHIANGA)
Jt. Commissioner of State Tax

Social Infrastructure and Services Cess			
Months	**2024-25**	**2025-26**	**Difference**
April	0.00	10,17,89,222.00	10,17,89,222.00
May	0.00	1,29,50,080.00	1,29,50,080.00
June	0.00	82,05,891.00	82,05,891.00
July	0.00	10,26,55,860.00	10,26,55,860.00
August	0.00	93,64,394.00	93,64,394.00
September	0.00	1,02,20,684.00	1,02,20,684.00
Progressive	**0.00**	**24,51,86,131.00**	**24,51,86,131.00**

Profession Tax			
Months	**2024-25**	**2025-26**	**Difference**
April	42,46,013.00	95,68,653.00	53,22,640.00
May	79,10,097.00	72,91,864.00	-6,18,233.00
June	82,68,025.00	1,66,45,892.00	83,77,867.00
July	2,02,80,169.00	2,54,19,952.00	51,39,783.00
August	1,49,99,944.00	2,10,49,472.00	60,49,528.00
September	1,92,88,227.00	2,24,91,519.00	32,03,292.00
Progressive	**7,49,92,475.00**	**10,24,67,352.00**	**2,74,74,877.00**

ANNEXURE - I

(LALTHACHIANGA)
Jt. Commissioner of State Tax

ANNEXURE - II

SASCI (5)

MINUTES OF THE MEETINGON DELIBERATION OF THE GENERAL GUIDELINES FOR SASCI 2025-26 AND REFORM BASED PARTS HELD UNDER THE CHAIRMANSHIP OF HON'BLE CHIEF MINISTER, MIZORAM ON 6TH JUNE, 2025 AT CONFERENCE HALL, PLANNING & PROGRAMME IMPLEMENTATION DEPARTMENT.

1. A Meeting to deliberate on the General Guidelines of SASCI 2025-26 and Reform -based Parts was held under the Chairmanship of Hon'ble Chief Minister, Mizoram on 06.06.2025(Friday) 11:30 A.M at Conference Hall, Planning & Programme Implementation Department. List of participants is in the Annexure.

2. At the outset, the Chairman welcomed all the participants of the Meeting. Upon the invitation of the Chairman, Pu Vanlaldina Fanai, Commissioner, Finance & Taxation Department explained the purpose of the Meeting and stressed on the importance of appropriate and timely action by all concerned Departments for availing benefits under various parts of **"Scheme for Special Assistance to States for Capital Investment (SASCI) 2025-26".**

3. Upon the invitation of the Chairman, Pu Lalmalsawma Pachuau, Secretary, Planning & Programme Implementation gave a Power Point Presentation on various Parts of SASCI 2025-26. Deliberations of the Meeting are as below:

Part – I (Untied - Not linked to any reform):

The total amount earmarked for Mizoram is Rs. 275 crore and Project type is any capital asset. Requirement for release under this Part is submission of UC for the amount released during FY 2025-26 except under Part X (Working Women Hostel), and Part I (Disaster related)

Action: All Implementing Departments on SASCI 2024-25

Part – II (Release of Balance Approved Amount under continued parts of the Scheme for 2023-2024 & 2024-25): The Type of Projects being taken up for availing assistance under this part are (i) Housing for Police Personnel. 2023-24 and (ii) Constructions of Unity Mall. SASCI 2023-24.Balance fund would be released in one instalment on submission of UC of 75% of the funds provided earlier and deposit of interest in the SNA account to the CFI. **All Implementing Departments are advised to take timely action for fulfilling the requirements for claiming of funds under this part.**

Action: Home Department, PWD, RD&A Department, Tourism Department.

Office of Adviser (F)

R. No. 1958

Date. 24.6.25

Office of Adviser (F)

R.No.

Date.

ANNEXURE - II

Part – III (State/UT Share of Centrally Sponsored Schemes Including Urban and Rural Infrastructure Projects):

This part is to fund State's share for completion of major urban and rural infrastructure projects under various schemes/programmes of the Government of India like railway projects, metro rail projects, highway projects, power projects and State's share of infrastructure oriented Centrally Sponsored Schemes. Total Outlay is Rs.10,000 Crore and last date of submission of proposal is 15.10.2025.

Finance Department reported that a consolidated Utilization Certificate for all ongoing schemes in the last Fiscal Year is to be submitted to Ministry of Finance for availing assistance under this part.

All concerned Departments advised to quickly submit request for state share of Centrally Sponsored Schemes (CSS) to Finance Department for availing assistance under this part so that claims can be made within the timeline.

Action: All Centrally Sponsored Schemes (CSS) Implementing Departments.

Part – IV (Incentives for achieving Target Fixed for Capital Expenditure for 2024-25): States which achieve a growth rate of over 10 percent in capital expenditure in 2024-25 over 2023-24 and also achieve a growth rate of over 10 percent in first nine months of 2025-26 over the growth rate in the corresponding period of 2024- 25 are eligible for availing assistance under this part.Only the amount spent by the state government concerned from its own resources as capital expenditure shall be considered for calculating the year-on-year growth in capital expenditure. Total Outlay is Rs. 15,000 Crore.

Finance Department is to speed uprelease of Capital Side Expenditure and all other requisite action for claim of incentives under this part.

Action: Finance Department and all other Departments to urgently move pending Expenditure Sanction for Capital Projects.

Part-V (Mining Sector Reforms) has an Outlay of Rs. 5000 cr. There are 3 3(three) Reform Components – (i) Minor Mineral Reforms which has 7 reform Parameters. (ii) Major Mineral Reforms. (iii) State Mining Readiness Index based reforms.

ANNEXURE - II

Directorate of Geology & Mining, Commerce & Industries Department reported that the Department is committed to achieving 5 out of the 7 Minor Mineral reforms. Reform No. 2 is not applicable for Mizoram as there are no Major Minerals in Mizoram as of now. The Department further reported that it is nearing completion of Report on the State Mining Readiness Index which is to be submitted to Ministry of Mines. 2 out of the 3 mining sector reforms is expected to be achieved and the estimated eligible amount (approx.) under this part is Rs. 200 crores.

Dateline for submission of required documents/reports is 30.10.2025.Funds released under this part of the Scheme should be spent on capital investment projects for building infrastructure especially in mining districts of the State.

Action: Directorate of Geology & Mining, Commerce & Industries Department.

Part – VI (Scrapping of Old Vehicles and Electronic Enforcement of Road Safety): This Part is divided into two –

Part VI A (Scrapping of Old Vehicles) Total Outlay under this Part is Rs. 2,000 Crore on 'First-Come-First-Served' basis. Project type is any capital investment project including replacement of old scrapped vehicles with less polluting vehicles, preferable, Electric Vehicles (EVs).Dateline for submission of documents/reports is 31.12.2025.

Part VI A has two initiatives, **Initiative A** – Facilitate Vehicle Scrapping at Registered Vehicle Scrapping Facilities (RSVFs)with 2(two)Milestones, (i)Notification and implementation of additional Motor Vehicle (MV) tax concession on Vahan in-line with MoRTH and, (ii) All Government vehicles older than 15 years are scrapped at RVSFs. s. After deliberation, the Meeting decided to increase MV tax concession for Transport Vehicles from the existing 15 % to 16 % and MV tax concession for Non-Transport vehicles from the existing 25 % to 26% in order to achieve the eligibility criteria for claiming of incentives under Milestone 1.

Claims under Milestone -2 may not be possible as the State Government do not have Registered Vehicle Scrapping Facilities(RVSFs).

Notification as specified in the guidelines may be issued by Transport Department for claiming incentives under Milestone 1.

Action: Transport Department and Finance Department.

Part VI B (Implementation of Electronic Enforcement of Road Safety) has an Outlay of Rs. 3,000 crores on 'First-Come-First-Served' basis. Project type is Infrastructure projects in any sector. Dateline for submission of documents/report is 15.12.2025.

The concerned Departments are advised to have an in-depth analysis on this part and proceed with appropriate action as specified in the guidelines for claiming incentives under this part.

Action: PWD and Home Department.

Part -VII (Land-related Reforms by State Governments in Rural Areas):

Part- VII A (Modernization & Digitization of Rural Land Records) has an Outlay of Rs. 5,000 crores on 'First-Come-First-Served basis' with4(four) milestones, (i) Sub – Division /Survey – Re -Survey,(ii) Unique Land Parcel Identification Number (Bhu Aadhar) Assignment and Geo- referencing of All Land Parcels, (iii) Land Registry and Inter – linkage with Other Systems and (iv) Modernization of revenue Court Case Management Systems.

Land Revenue& Settlement Department reported that the Department is advancing towards achieving various milestones under this Part so as to claim maximum eligible incentives. Land Revenue & Settlement Department may approach the State Government for any assistance required for achieving eligible criteria for claiming incentives under this Part.

Dateline for submission of all requisite documents/information is 31.12.2025 and Project type is infrastructure projects in any sector including that of Land Records and Settlement & Survey Department.

Action: Land Revenue & Settlement Department.

Part B (Incentives Digital Public Infrastructure for Agriculture)has an Outlay of Rs. 6,000 crores on 'First-Come-First-Served basis'. This Part has 2(two) components, **Component 1**–Creating Framers Registry in the State dynamically linked to the State's land, and **Component 2**- Implementation of Digital crop Survey.

Agriculture Department reported that work for the two Components such as linking and Geo- referencing can be carried on by the Department. However, intervention of Land Revenue & Settlement Department is required for completing works relating to Record of Rights for both components and thus progress of the Department under this part is dependent on Land Revenue & Settlement Department. Agriculture Department is committed to achieving milestone 1 under Component 2 i.e., Proof of DCS carried out in at least 1 Village each in each District in the State.

Dateline for submission of all requisite documents/information is 31.12.2025and Project type is Infrastructure projects in any sector.

Action: Agriculture Department and Land Revenue & settlement Department.

Part -VIII (Incentives for Land Reforms by State Governments in Urban Areas): Total Outlay is Rs. 6,000 crores on 'First – Come -First Served' basis. Land Revenue & Settlement Department reported that Milestone – 1(Aerial Survey) Ortho rectified image generation, quality check and preparation of MAP-1 could be achieved. Milestone 2 could be achieved if the State Government can give financial assistance for purchase of Land Rovers and achievement of Milestone 3 depends on milestone 2.

Dateline for submission of all requisite documents/ information to Department of Land Resources, is 31.10.2025 and Project type is Infrastructure Development in any Sector.

Action: Land Revenue & Settlement Department.

Part – IX (Incentives to States for Efficiency in Financial Management): Total Outlay is Rs. 6,000 Crore on 'First-Come-First-Served' basis. A State will be eligible for an incentive amount of Rs. 350 Crore, subject to fulfillment of the conditions laid down in the guidelines. Finance & Taxation Department reported that Criteria no. 1 and 3 could be achieved for claiming incentives under this Part.

Dateline for submission of all requisite documents/information is 31.12.2025 and Project type is Infrastructure projects in any sector.

It was observed that the State Government was already eligible since last year and thus a D.O letter from the Hon'ble Chief Minister is to be sent to Ministry of Finance requesting for release of this incentive.

Action: Finance Department

Part - X(Urban Planning Reform):

Total Outlay – Under Part-A, Rs. 13,000 Cr. is earmarked for reforms related to Governance, Finance & Urban Land & Planning Reforms. Under Part-B, 5,000 Cr. is earmarked for Ease of Doing Business (EoDB).

UD&PA department reported that the Department would take up Reforms as specified in the guidelines for claiming incentives under this Part.

Dateline for submission of required documents/ information is 20.12.2025 and Project type is Reform linked.

Action: Urban Development &Poverty Alleviation Department.

4. Other Decisions:

i. A study Team on works taken up departmentally by Non- works Departments is to be constituted under the Chairmanship of Pu TBC.Lalvenchhunga, Adviser to Chief Minister, Planning & Finance with representatives from Finance Department and other relevant Departments to look into matters regarding the efficacy of deduction of 10 % contractor's profit, calculating estimates and other GST losses. The Team is to also study 'Committed Liabilities where Supply/Work Orders were placed without following codal formalities.

ii. A State Level Monitoring Team for SASCI is to be constituted under the Chairmanship of Chief Secretary, Government of Mizoram.

iii. All SASCI Implementing Departments yet to obtain Expenditure Sanction from Finance Department are to process and submit Expenditure Sanction proposals immediately so that a consolidated Utilization Certificate can be sent to Ministry of Finance in view of the requirements of the guidelines on SASCI.

iv. For claiming release of Incentives already recommended under Part -VIII of SASCI 2024-25 and Part XI of SASCI 2024-25,re-submission of list of Projects to be taken up from the incentive amount already submitted by the State government before 31.03.2025 should be expedited.**(Action: Finance Department).**

ANNEXURE - II

v. All Departments to prepare project proposals and submit to Planning Department for Shelf of Projects for which priorities projects can be selected based on appropriate funding sources available to the State Government.

5. The Meeting concluded with vote of thanks from the chair.

Sd/-LALDUHOMA
Chief Minister
& Chairman, State Level SASCI Committee.

Memo No: B.13016/2/SASCI 2025-26/PLG(RDB): Dated Aizawl,the 23rd June, 2025.
Copy to:-

1. PS to Chief Minister, Mizoram.
2. PS to Minister, Home & Urban Development & Poverty Alleviation Department
3. PS to Minister, Transport & Public Works Department
4. PS to Minister, Information & Communication Technology Department
5. PS to Minister, Agriculture & Farmers Welfare Department
6. PS to Minister, Commerce & Industries Department
7. PS to Minister, Land Revenue & Settlement Department
8. PS to Minister, Rural Development Department
9. PS to Minister, Tourism Department
10. PS to Adviser to the Chief Minister, Finance & Planning
11. Sr. PPS to Chief Secretary, Government of Mizoram
12. PS to Commissioner & Secretary to the Chief Minister
13. PS to Administrative Heads of Agriculture/ C&I/ Finance /GAD/ Home/ ICT/ LR&S/ P&PID/ PWD /RD/ Transport/ Tourism/ UD&PA Departments.
14. PS to Principal Adviser-cum-Additional Secretary, P&PID (RDB)
15. PA to Director, Geology & Mineral Resources Department
16. PA to Principal Scientist, MIRSAC
17. PA to Adviser, Planning & Prog. Implementation Department (RDB)

(LALMALSAWMA PACHUAU)
Secretary to the Government of Mizoram
Planning & Programme Implementation Department
&
Member Secretary, State Level SASCI Committee.

ANNEXURE - II

Annexure

LIST OF PARTICIPANTS

Sl. No.	Name	Designation & Department
1	Lalduhoma	Hon'ble Chief Minister
2	K. Sapdanga	Hon'ble Minister, Home and Urban Development & Poverty Alleviation Department.
3	Vanlalhlana	Hon'ble Minister Transport & Public Works Department.
4	Dr. Vanlalthlana	Hon'ble Minister Information & Communication Technology Department.
5	P.C. Vanlalruata	Hon'ble Minister, Agriculture & Farmers Welfare Department.
6	F. Rodingliana	Hon'ble Minister, Commerce & Industries Department.
7	B. Lalchhanzova	Hon'ble Minister, Land Revenue & Settlement Department.
8	Prof. Lalnilawma	Hon'ble Minister,Rural Development & Administration Department.
9	Lalnghinglova Hmar	Hon'ble Minister,Tourism Department.
10	TBC Lalvenchhunga	Vice Chairman on SASCI & Adviser to CM, Planning & Finance.
11	Khilli Ram Meena	Chief Secretary, Gov't. of Mizoram.
12	Vanlaldina Fanai	Commissioner, Finance and P&PI Department
13	Lalmalsawma Pachuau	Secretary, P&PI Department.
14	Dr. Lalzirmawia Chhangte	Commissioner & Secretary, C&I Department.
15	K. Lalthawmmawia	Secretary, PWD.
16	R. Zarzosanga	Secretary, Rural Development Department.
17	Amit Sharma	Secretary, ICT & Cooperation.
18	Ramdinliani	Spl. Secretary, A & FW.
19	Vanlalmawia	Secretary, Home & LR & S.
20	Zosangliana	Secretary, Transport Department.
21	Ramchuana	Secretary, Finance Department.
22	H. Zoramliana	E-in-C, PWD.

ANNEXURE - II

23	Dr. Lalrinchhana	Pr. Adviser, Planning & Programme Implementation Dept.
24	R. Lalthazuala	Director, LR & S.
25	Lalsangpuii Hmar	Joint Secretary, Tourism.
26	R. Lalrodingi	Director, Tourism Department.
27	R. Lalrammawia	Director, Transport Department.
28	Chingthanmawi Guite	Adviser, Planning & Programme Inmplementation Department.
29	Hmingthanpuii	Principal Scientist, MIRSAC
30	Er. Remmawia	Joint Director, Geology & Mining.
31	R. Lalfamkima	Scientist, MIRSAC.
32	Lalthankima	Asst. Controller of Mines, Geology & Mining.

ANNEXURE - III

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(1)

No.J.21011/2/2025-FEA(TAX)
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Economic Affairs)

Dated Aizawl, the 23rd June, 2025

NOTIFICATION

In the interest of public service, the competent authority is pleased to constitute a Study Team regarding estimation of DPRs for obtaining Expenditure Sanctions, the collection of GST thereof, and the operationalization of deducting Contractors Profit with respect to Departmental Works/ Procurements, and also to study the committed liabilities of departments, with the following composition:

Chairman : Pu TBC Lalvenchhunga,
Adviser to Chief Minister (Finance & Planning)

Members : 1) Secretary, Finance
2) Additional Secretary, Finance (EA)
3) Commissioner, State Tax
4) E-in-C of Engineering Deptts (PHE, PWD, P&E)

Member Secretary: Joint Secretary, Finance (EA)

The study reports may be submitted within 2 (two) months from the date of issue of this notification.

Sd/- VANLALDINA FANAI
Finance Commissioner
Govt. of Mizoram

Memo No.J.21011/2/2025-FEA(TAX): Dated Aizawl, the 23rd June, 2025
Copy to:

1) Secretary to Governor, Govt. of Mizoram.
2) Commissioner & Secretary to Chief Minister, Govt. of Mizoram.
3) PS to Adviser to Chief Minister (Finance & Planning)
4) Sr. PS to Finance Commissioner, Govt. of Mizoram.
5) PS to Secretary, Finance Department, Govt. of Mizoram.
6) Commissioner of State Tax, Govt. of Mizoram.
7) All members concerned.
8) Guard File.

(CHRISTINA LALMUANZUALI)
Under Secretary to the Govt. of Mizoram,
Finance Department (EA)

ANNEXURE - IV

PWD Complex
Tuikhuahtlang
Aizawl - 796 001
Mizoram

EPBX : +912324002/5; 2325054/2323350
Facsimile : +91 2323349
E-mail:eincpwdmz@gmail.com
Webpage: pwd.mizoram.gov.in

(8)

GOVERNMENT OF MIZORAM,
OFFICE OF THE ENGINEER-IN-CHIEF, PUBLIC WORKS DEPARTMENT.

No.B.17011/30/25/EC (P)-PWD/Pt/8 : Dated Aizawl the 22nd July 2025

To : The Joint Secretary to the Govt. of Mizoram,
Finance Department (EA)
&
Member Secretary Study Team,
Mizoram : Aizawl.

Subj: Submission of SASCI Committed Liabilities and Sample Detailed Project Report (DPR) for Mizoram PWD

Ref: Your No. J. 21011/3/2025-FEA(TAX) dt.15.07.2025

Sir,

With reference to the above, I have the honour to submit herewith SASCI Committed Liabilities as per format and Sample Detailed Project Report (DPR) for favour of information and further disposal please.

Enclo : As stated

Yours faithfully,

22/7/25

(C.LALTHLAMUANI)
Chief Engineer (Planning)
for Engineer-In-Chief, PWD.,
Mizoram : Aizawl.

Memo No.B.17011/30/25/EC (P)-PWD/Pt/8 'A' : Dated Aizawl the 22nd July 2025

Copy to:-

1. The Under Secretary (T) to the Govt. of Mizoram, PWD, Aizawl, Mizoram for favour of information.
2. All Chief Engineers, PWD, Aizawl, Mizoram for favour of information.

22/7/25

Chief Engineer (Planning)
for Engineer-In-Chief, PWD.,
Mizoram : Aizawl.

ANNEXURE - IV

COMMITTED LIABILITIES

Name of Department : Public Works Department

Sl No.	Name of Works/Materials Procured(Supporting workorder/supply order to be enclosed)	Authority incurring the liability	Quantity	Amount (Rs. in lakh)	Year in which it was incurred	Remarks (Reason/clarification)
1	Construction of Rigid Pavement from Vairengte - Bilkhawthlir - Phainuam (Length=15.00 kms) (Work Order enclosed)		As per attached Work Order Annexure-I	90.00	2023-24	Contract Agreement was signed with the contractor vide Contract Agreement No. 1 of Restricted 2023-2024 dated 09.10.2023. The contractor was executing the contract works smoothly. Later, Revised E/S of Rs. 260.00 lakh was issued vide No. B-17011/13/2022-PWD(T) dated 27.03.2024. However, the works of the contractor were in good progress and he was willing to complete those works which were already initiated and within his Contract even if no E/S was available at that time with anticipation that the required E/S may come later as all the works were within his Contract Agreement.
2	Widening, Strengthening & Improvement of Sport Complex Approach Road at Serchhip (Work Order enclosed)		As per attached Work Order Annexure-II	10.00	2023-24	The initial E/S concurred under ID No. 894 dt. 04.12.2023 was Rs. 202.00 lakh, then the contractor proceeded with the works. Therefore works are actual place commenced however, on the declaration of MCC for General Election of MLA 2024, the contractor was instructed to halt all construction activities. The E/S was then revised and reduced to Rs. 70.00 lakh. Then the contractor was again requested to halt the construction activities. Measurement of the actual complete work was taken and the completed work value amount Rs. 80.00 lakh, hence liability of Rs. 10.00 lakh incurred

ANNEXURE - IV

COMMITTED LIABILITIES

Name of Department : Public Works Department

Sl No.	Name of Works/Materials Procured(Supporting workorder/supply order to be enclosed)	Authority incurring the liability	Quantity	Amount (Rs. in lakh)	Year in which it was incurred	Remarks (Reason/clarification)
3	Additional works for Completion of Chekawn to Artahkawn Road (7.50 kms) (Work Order enclosed)		As per attached Work Order Annexure-III	93.00	2023-24	Under this works are four sub heads:- (a) Additional work for Strengthening of Chekawn 92 lakh (b) Contraction of Cement Concrete Pavement of Approach road to Mt. Carmek School at Khawlailung = Rs. 32.20 lakh (c) Widening of Buhkangkawn to Baktawng Road = Rs. 21.18 lakh (d) Patch repair of road from E. Lungdar to Biate = Rs. 25.42 lakh The total estimate amount is Rs. 205.00 lakh and the initial E/S is also Rs. 205 lakh. The whole works was satisfactory completed before the revision of the E/S, the work was started early as the works were for urgent nature. As per the instruction the then Adviser to CM (Technical) the works were executed and funds to be arranged from SASCI, hence the work was satisfactorily completed In additional due to the occurence of important events like YMA General Conference at Biate and Mizoram Pavalai Pawl Inkhawmpui at E.Lungdar the works were expediated. Therefore the while works were completed before the revision of the E/S. Therefore the said liabilities were incurred.

ANNEXURE - IV

COMMITTED LIABILITIES

Name of Department : Public Works Department

Sl No.	Name of Works/Materials Procured(Supporting workorder/supply order to be enclosed)	Authority incurring the liability	Quantity	Amount (Rs. in lakh)	Year in which it was incurred	Remarks (Reason/clarification)
4	Improvement of Roads and Infrastructures at Aizawl City (Supply Order enclosed)		As per attached Supply Order Annexure-IV	45.00	2023-24	Electrification of Refugee Relief camp, BSUP was done urgently due to the need of sheltering refugee from Manipur , Myanmar & Bangladesh. But this particular work has been leftout during prioritization of works item due to the fact that only 53% of AA amount could be expected. Hence liability of Rs. 45.00 lakhs is still pending for payment.
5	Construction of DLAO Office at MINECO (Work Order enclosed)		As per attached Work Order Annexure-V	100.00	2023-24	A/A of the aforementioned work was Rs. 250.00 lakh while the E/S was Rs. 150.00 lakh only. The present value of works executed by the contractor is Rs. 150.00 lakh which includes earth work, retaining walls, frame structures of the building and slab for Basement-I and Ground Floor. However, with the present sanction alone, the building is not ready for occupation as brick walls, doors and windows, sanitary fittings, all other fixtures are yet to be executed. Hence, an additional fund amounting to Rs. 100.00 lakh is still required for functioning of the building.

ANNEXURE - IV

COMMITTED LIABILITIES

Name of Department : Public Works Department

Sl No.	Name of Works/Materials Procured(Supporting workorder/supply order to be enclosed)	Authority incurring the liability	Quantity	Amount (Rs. in lakh)	Year in which it was incurred	Remarks (Reason/clarification)
6	Construction of Agriculture Link Road from Sailutar, Mauchar, Sunhluchhip to R. Tuirial Agriculture Potential Area (Length=15.00 kms) (Work Order enclosed)		As per attached Work Order Annexure-VI	49.00	2023-24	Construction of Agriculture Link Road from Sailutar, Mauchar, Sunhluchhip to R. Tuirial Agriculture Potential Area (Length=15.00 Kms) there was an Administrative Approval of Rs. 590.00 lakh and Expenditure Sanction of Rs. 314.00 lakh. Hence, the contractor were instructed to take up the 1st priority road (Amount : Rs. 314.00 lakh) only due to limited funds as per the Expenditure Santion. When the work executed by the Contractors were almost completed there was a revised Expenditure Sanction of Rs. 265.00 lakh for the above work. Hence, there is an excess of Rs. 49.00 lakh (i.e. Rs. 314.00-Rs.265.00 = Rs. 49.00 lakh) over the Revised Expenditure Sanction.
7	Construction of Pamchung to Tualcheng Road (Length=5.00 kms) (Work Order enclosed)		As per attached Work Order Annexure-VII	70.50	2023-24	ES was concurred vide ID No.849, Dt.4/7/2023, amounting to Rs.158.00 lakhs. But in the Revised ES, the ES Amount is is reduced to Rs. 153.50 lakhs `The work was executed before revised Expenditure Sanction and much of the progess has been made when the revised Expenditure Sanction was accorded and hence excess over Expenditure Sanction.

ANNEXURE - IV

COMMITTED LIABILITIES

Name of Department : Public Works Department

Sl No.	Name of Works/Materials Procured(Supporting workorder/supply order to be enclosed)	Authority incurring the liability	Quantity	Amount (Rs. in lakh)	Year in which it was incurred	Remarks (Reason/clarification)
8	Samthang to Farkawn via Lamsial (Work Order enclosed)		As per attached Work Order Annexure-VIII	60.00	2023-24	ES was concurred vide ID No.849, Dt.4/7/2023, amounting to Rs.279.00 lakhs. But in the Revised ES, the ES Amount is is reduced to Rs. 184.21 lakhs The work was executed before revised Expenditure Sanction and was almost completed when the revised Expenditure Sanction was accorded and hence excess over Expenditure Sanction.
9	Construction of Chhumliamkawn (Vanhne) - Putlungasih (20.00 kms) (Work Order enclosed)		As per attached Work Order Annexure-IX	15.00	2023-24	ES was concurred vide ID No.849, Dt.4/7/2023, amounting to Rs.479.00 lakhs. But in the Revised ES, the road was excluded for execution. Hence, the ES Amount is Zero (Rs.0.00 lakhs). But, the contractor was already mobilised at site and execute few works. Hence, liability amounting to Rs. 15.00 lakhs was incurred
10	Improvement of Government Buidings: High Court, Government Polytechnic & E-in-C, PWD Office (Work Order enclosed)		As per attached Work Order Annexure-X	50.86	2023-24	Government Polytechnic at Thingdawl could not be completed due to unavailability of fund. Additional fund of Rs.50.86 lakhs is required for functioning of the Polytechnic
			Total	**583.36**		

ANNEXURE - V

ABSTRACT STATEMENT OF PHE DEPARTMENT COMMITTED LIABILITIES IN DIVISION-WISE

Sl.No	Name of Division	Committed Liability
1	AWDD North	35,536,454.00
2	AWDD South	11,270,378.00
3	AWTD	182,512,637.00
4	Champhai	27,771,524.90
5	Hnahthial	10,175,098.00
6	Khawzawl	40,061,414.00
7	Kolasib	35,290,541.00
8	Lawngtlai	33,551,255.00
9	LWSM	54,374,744.00
10	Mamit	47,802,103.66
11	RWD, Aizawl	38,175,670.00
12	RWD, Lunglei	12,121,062.00
13	Saiha	13,670,260.30
14	Serchhip	37,781,448.00
	TOTAL :	**580,094,589.86**

ANNEXURE - V

YEAR-WISE COMMITTED LIABILITIES STATEMENT
(UPON WHICH AUTHORITY EXPENSES INCURRED MOST)

Year	E-in-C	CE Z-I	CE Z-II	SE(RWC)	SE(AWC)	SE(LIi)	Others	Total
2018-19	68.04	98.00	65.30	73.33	59.29	8.41	76.67	449.04
2019-20	287.37	98.14	112.00	60.21	73.70	2.97	109.59	743.98
2020-21	168.14	65.46	20.89	99.65	85.12		97.89	537.15
2021-22	309.21	162.61	34.66	67.49	55.18		70.96	700.11
2022-23	159.96	125.22	131.22	142.30	58.57	6.78	76.74	700.79
2023-24	211.97	59.29	140.70	11.25	16.92		84.85	524.98
2024-25	1,136.00	22.97	95.27	2.51	5.33		84.85	1,346.93
2025-26	725.17	-	9.25	5.60	-		57.94	797.96
TOTAL	**3,065.86**	**631.69**	**609.29**	**462.34**	**354.11**	**18.16**	**659.49**	**5,800.94**

ANNEXURE - VI

POSITION OF COMMITTED LIABILITY OF POWER & ELECTRICITY DEPARTMENT IN DIVISION-WISE FOR THE PERIOD 2021-22 TO 2025-26

DIVISION	FINANCIAL YEAR	AMOUNT (in Rs.)
LAWNGTLAI	2021-2022	95000
KHAWZAWL		4691830
TOTAL OF 2021 -2022		**4786830**
SERCHHIP	2022 - 2023	224235
CHAMPHAI		2602566
CONSTRUCTION		1525000
MRT		298400
REVENUE		85500
KHAWZAWL		1431525
TOTAL OF 2022 -2023		**6167226**
SERCHHIP	2023-2024	5598594
CHAMPHAI		3222530
CONSTRUCTION		6871746
DISTRIBUTION		2837900
GENERATION		2812000
KOLASIB		2724300
LAWNGTLAI		1044496
MAMIT		1768614
PMD - I, LUNGLEI		1709643
PMD - II, LUNGLEI		2858828
REVENUE		3082057
SAIHA		1927650
KHAWZAWL		2542175
TOTAL OF 2023 - 2024		**39000533**
DIVISION	**FINANCIAL YEAR**	**AMOUNT (in Rs.)**
SERCHHIP		2257826
CHAMPHAI		3962525
CONSTRUCTION		399430

ANNEXURE - VI

DISTRIBUTION	2024 - 2025	4505689
GENERATION		12276401
KOLASIB		5763772
LAWNGTLAI		737190
MAICHAM		638149
MAMIT		3699768
MRT		18882564
PMD - I, LUNGLEI	2024 - 2025	3668979
PMD - II, LUNGLEI		1575000
REVENUE		485408
SAIHA		3276478
KHAWZAWL		3961631
THERMAL		964500
TOTAL OF 2024 - 2025		**67055310**
SERCHHIP	2025-2026	2087608
PMD - II, LUNGLEI		1365000
REVENUE		1910336
MAMIT		3871234
TOTAL OF 2025 - 2026		**9234178**
GRAND TOTAL		**12,62,44,077.00**

ANNEXURE - VI

POSITION OF COMMITTED LIABILITIES UNDER P & E DEPARTMENT

Nature of Liabilities	Year in which incurred	Amount (Rs.in lakh)	Remarks
Repairs & Maintenance (Cost of supply of material, cost of repair of transformer etc)	2021-22	47.87	Authority incurring most liability here is EE Khawzawl Division – Rs 34.23 lakh
	2022-23	61.67	EE Khawzawl Division liability – Rs 34.23 lakh is included
	2023-24	390.00	
	2024-25	670.55	
	2025-26	92.34	E-in-C, R&M of Teirei SHP, Mamit Divn (Firm: Amazon Engineering) accumulated liabilities since 2017-18 due to imposition of 18% GST fromVAT 4% Rs.38.71 is included in 2025-26 liability
	TOTAL	**1262.43**	

Name of Department : Power & Electricity Department, Mizoram

SERCHHIP POWER DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Aries Venture; 1061/1/22-E-in-C(PD)/8 Dt. 19.9.2022	Engineer-in-Chief	1	2,24,235	2022	Improvement of Distribution
2	Zoland Electronics, Zarkawt; P-37078/2/22-E-in-C(PM)/16 Dt. 30.8.2023	Engineer-in-Chief	463	31,82,479	2023	For 132kV S/S, Thenzawl
3	Arpy Electrics, Zarkawt, Aizawl; P-37054/2/22-E-in-C(PM)/13 Dt. 17.7.2023	Engineer-in-Chief	5	24,16,115	2023	Maintenance of Lines & S/S, Serchhip S/S
4	A tc Z Solution; No.T-14073/02/21-CE(D)/59 Dt. 5.7.2024	Engineer-in-Chief	31	3,35,858	2024	Maintenance of Lines & S/S, Serchhip PSD
5	Aries Venture; No.P.37065/4/22-Ein-C(PM)/Part/61 Dt. 22.7.2024	Engineer-in-Chief	3	9,76,800	2024	Maintenance of Lines & S/S, E. Lungdar
6	Jacinta Vanlalhumi; No. P-37065/6/23-E-in-C(PM)/79 Dt. 20.12.2024	Engineer-in-Chief	228	9,45,168	2024	Maintenance of Lines & S/S, Serchhip PSD
7	AA Enterprise, Zarkawt, Aizawl; P-37065/5/24-E-in-C(PM)/Part/75 Dt. 23.4.2025	Engineer-in-Chief	883	15,99,018	2025	Construction of LT Line, Venglai Presbyterian Kohhran Ram, Thenzawl
8	AA Enterprise, Zarkawt, Aizawl; P-37065/5/24-E-in-C(PM)/Part/70 Dt. 17.4.2025	Engineer-in-Chief	644	4,88,590	2025	Installation 100kV DT with aS/Sciated 11kV & LT Lines ar Luiralmawi
		SUB TOTAL		1,01,68,263		

ANNEXURE - VI

ANNEXURE - VI

CHAMPHAI POWER PROJECT DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Arpy Electricals, Zarkawt, Aizawl; P-37055/1/12-E-in-C(PM)/109 Dt. 12.7.2022	Engineer-in-Chief	150	1,53,750	2022	Replacement of LT ABC @ Kahrawt Veng, Champhai
2	Arpy Electricals, Zarkawt, Aizawl; P-37055/1/12-E-in-C(PM)/114 Dt. 19.8.2022	Engineer-in-Chief	2796	13,06,416	2022	Maintenance of Lines & S/S, Tlangsam to Zotlang Road, Champhai
3	Arpy Electricals, Zarkawt, Aizawl; P-37055/1/12-E-in-C(PM)/111 Dt. 11.8.2022	Engineer-in-Chief	2	11,42,400	2022	Maintenance of Lines & S/S, Champhai PSD
4	Arpy Electricals, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/47 Dt. 20.12.2023	Engineer-in-Chief	1461	32,22,530	2023	Maintenance of Lines & S/S, Champhai PPD
5	A to Z Solution; No. T-14073/02/22-CE(D)/54: Dt. 11.6.2024	Engineer-in-Chief	108	7,02,643	2024	Maintenance of Lines & S/S, Champhai PPD
6	A to Z Solution; No. T-14073/02/22-CE(D)/53: Dt. 11.6.2024	Engineer-in-Chief	5	3,64,500	2024	Maintenance of Lines & S/S, Champhai PPD
7	A to Z Solution; No. T-14073/02/21-CE(D)/58: Dt. 5.7.2024	Engineer-in-Chief	541	3,45,034	2024	Maintenance of Lines & S/S, Champhai PSD
8	PRM Power & Projects; No. P-37065/6/23-E-in-C(PM)/80 Dt. 30.12.2024	Engineer-in-Chief	150	18,12,248	2024	Maintenance of Lines & S/S, Champhai RSD
9	Lalrinchhani, Zemabawk; No. P-37065/6/23-E-in-C(PM)/81 Dt. 30.12.2024	Engineer-in-Chief	424	7,38,100	2024	Maintenance of Lines & S/S, Champhai PSD
		SUB TOTAL		97,87,621		

CONSTRUCTION DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	H. Lalmuanawma; No. T-26015/05/23/CE(D)/18 Dt. 30.8.2023	**Engineer-in-Chief**	72	55,900	2023	Maintenance of Lines & S/S, Saitual PSD
2	Arpy Electricals, Zarkawt, Aizawl; P-37054/2/22-E-in-C(PM)/14 Dt. 17.7.2023	**Engineer-in-Chief**	12	1,85,766	2023	Maintenance of Lines & S/S, Darlawn PSD + Saitual PSD
3	Arpy Electricals, Zarkawt, Aizawl; P-37078/2/22-E-in-C(PM)/13 Dt. 17.7.2023	**Engineer-in-Chief**	2	10,35,410	2023	Tlungvel 33kV S/S
4	Arpy Electricals, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/41 Dt. 20.12.2023	**Engineer-in-Chief**	931	55,94,670	2023	Maintenance of 132kV Line & S/S Saitual
5	Arpy Electricals, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/16 Dt. 27.2.2023 & Amended No. P-37065/4/22E-in-C(PM)/Part/22 Dt. 27.3.2023	**Engineer-in-Chief**	610	15,25,000	2023	Improvement of 132kV Zuangtui - Saitual Line
6	A to Z Solution; No. T-14073/02/21-CE(D)/60: Dt. 9.7.2024	**Engineer-in-Chief**	3	3,21,085	2024	Maintenance of Lines & S/S, Saitual PSD
7	PC Malsawmtluanga; T-14073/02/21-CE(D)/72 : Dt. 30.7.2024	**Engineer-in-Chief**	282	78,345	2024	Maintenance of Lines & S/S, Saitual PSD
		SUB TOTAL		**87,96,176**		

ANNEXURE - VI

ANNEXURE - VI

DISTRIBUTION DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Arpy Electrical, Zarkawt, Aizawl; P-37065/6/23-E-in-C(PM)/32 Dt. 14.12.2023	Engineer-in-Chief	1	18,40,800	2023	For use at Durtlang Leitan S/S
2	Arpy Electrical, Zarkawt, Aizawl; P-37071/1/15-E-in-C(PM)/90 Dt. 19.2.2024	Engineer-in-Chief	1	9,97,100	2024	Replacement of 250kV DT at Dinthar Transport Mual, DSD-III
3	Zoram Trade Centre; No. T-38053/05/24-CE(SO)/P&E/17 Dt.6.3.2025	Engineer-in-Chief	535	10,18,252	2025	Maintenance of Lines & S/S, DSD-I, DSD-II, DSD-III
4	Zoram Trade Centre; No. T-38053/05/24-CE(SO)/P&E/18 Dt.6.3.2025	Engineer-in-Chief	196	10,19,120	2025	Maintenance of Lines & S/S, DSD-I, DSD-II, DSD-III
5	Zoram Trade Centre; No. T-38053/05/24-CE(SO)/P&E/20 Dt.6.3.2025	Engineer-in-Chief	183.5	10,90,940	2025	Maintenance of Lines & S/S, DSD-I, DSD-II, DSD-III
6	Zoram Trade Centre; No. T-38053/05/24-CE(SO)/P&E/19 Dt.6.3.2025	Engineer-in-Chief	38	13,77,377	2025	Maintenance of Lines & S/S, DSD-I, DSD-II, DSD-III
		SUB TOTAL		73,43,589		

GENERATION DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Arpy Electricals, Zarkawt, Aizawl; P-37051/3/21-E-in-C(PM)/43 Dt. 20.12.2023	**Engineer-in-Chief**	1	28,12,000	2023	Replacement of damaged 33kV Indoor switchgear C&R Transformer panel
2	Zoram Venture; No. P-37051/3/21-E-in-C(PM)/49 Dt. 4.12.2024	**Engineer-in-Chief**	1	14,94,300	2024	Replacement of damaged CB at Melriat S/S
3	A to Z Solution; No. P-37051/3/21-E-in-C(PM)/47 Dt. 4.12.2024	**Engineer-in-Chief**	3	12,87,600	2024	Installation of 132kV CT at Zuangtui S/S
4	Aries Venture; No. P-37051/3/21-E-in-C(PM)/48 Dt. 4.12.2024	**Engineer-in-Chief**	5	19,36,200	2024	Replacement of Isolator at Luangmual S/S
5	AA Enterprise, Zarkawt, Aizawl; P-37065/6/203-E-in-C(PM)/56 Dt. 8.10.2024	**Engineer-in-Chief**	2	30,10,000	2024	Maintenance of Lines and S/S, Zuangtui S/S
6	Zoland Electronivs, Zarkawt; P-37065/6/203-E-in-C(PM)/53 Dt. 8.10.2024	**Engineer-in-Chief**	39	10,12,800	2024	Maintenance of Lines and S/S, Luangmual S/S
7	PRM Power & Projects; No. P-37108/1/25-E-in-C(PM)/3 Dt. 28.3.2025	**Engineer-in-Chief**	1652	35,35,501	2025	Renovation of 12.5MVA for 132kV Line Bay at Luangmual 132kV S/S
		SUB TOTAL		**1,50,88,401**		

ANNEXURE - VI

ANNEXURE - VI

KOLASIB POWER DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Zoland Enlectronics, Zarkawt; P-37065/6/2023-E-in-C(PM)/34 Dt. 20.12.2023	Engineer-in-Chief	4	27,24,300	2023	Replacement at Tuirial Bay, Bawktlang S/S
2	Zoram Trade Centre; No. T-14073//02/21-CE(D)/61 Dt. 10.7.2024	Engineer-in-Chief	10	7,30,000	2024	Maintenance of Lines & S/S, Kawnpui SD
3	Zoram Trade Centre; No. T-16021//04/23-CE(D)/69 Dt. 12.7.2024	Engineer-in-Chief	8	5,84,000	2024	Maintenance of Lines & S/S, Kawnpui SD
4	Debora Lalmuanzovi; No. T-14073//02/21-CE(D)/70 Dt. 10.7.2024	Engineer-in-Chief	1406	4,97,000	2024	Maintenance of Lines & S/S, Kolasib PSD
5	A to Z Solution; No. P-37053/2/2020-E-in-C(PM)/39 Dt. 10.10.2024	Engineer-in-Chief	10	13,97,480	2024	Maintenance of Lines & S/S, Kolasib PSD
6	A to Z Solution; No T-14073/02/21-CE(D)/55 Dt. 25.6.2024	Engineer-in-Chief	235	4,36,380	2024	Maintenance of Lines & S/S, Kolasib PSD
7	AA Enterprise, Zarkawt, Aizawl; P-37065/6/23-E-in-C(PM)/50 Dt. 8.10.2024	Engineer-in-Chief	2	9,77,580	2024	Maintenance of Lines & S/S, Vairengte PSD
8	Kato Enterprise; No. P-37063/1/22-E-in-C(PM)/Part/15 Dt. 25.9.2024	Engineer-in-Chief	3	9,76,800	2024	For Bairabi 132kV S/S
9	R. Lalthanzauva; P-37053/2/20-E-in-C(PM)/Part/7 Dt. 25.6.2024	Engineer-in-Chief	1380	1,64,532	2024	Maintenance of LT and HT Lines, Kolasib PSD
		SUB TOTAL		84,88,072		

ANNEXURE - VI

LAWNGTLAI POWER DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Zomawi Electronics; No. P-37065/5/20-E-in-C(PM)/46 Dt. 21.2.2022	Engineer-in-Chief	100	95,000	2022	Maintenance of Lines & S/S, lawngtlai PSD
2	Arpy Electricals, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/43 Dt. 20.12.2023	Engineer-in-Chief	2171	10,44,496	2023	Maintenance of S/S under Lawngtlai PD
3	Arpy Electricals, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/54 Dt. 30.8.2024	Engineer-in-Chief	2	7,37,190	2024	Maintenance of Lines & S/S, lawngtlai PSD
		SUB TOTAL		**18,76,686**		

MAICHAM DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Zoland Electronics, Zarkawt; P-37065/6/23-E-in-C(PM)/52 Dt. 8.10.2024	Engineer-in-Chief	1	6,38,149	2024	Maintenance of Lines & S/S, Maicham Project PSD-II
		SUB TOTAL		**6,38,149**		

MAMIT POWER DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Arpy Electrical, Zarkawt, Aizawl; P-37080/1/16-E-in-C(PM)/86 Dt. 30.8.2023	Engineer-in-Chief	23	2,73,900	2023	Maintenance under Mamit PD
2	Arpy Electrical, Zarkawt, Aizawl; P-37053/2/20-E-in-C(PM)/26 Dt. 23.8.2023	Engineer-in-Chief	60	24,750	2023	Maintenance of DT S/S & 11kV Lines under Zawlnuam PSD
3	Arpy Electrical, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/39 Dt. 20.12.2023	Engineer-in-Chief	2	10,30,300	2023	For replacement of 33kV S/S, at Rawpuichhip
4	Zoram Trade Centre; No. T-16021/04/23-CE(D)/68 Dt. 12.7.2024	Engineer-in-Chief	7	3,56,012	2024	Maintenance of Lines & S/S, Mamit PSD
5	Lalhlimpui Hmar; No. T-14073/02/21-CE(D)/69 Dt. 10.7.2024	Engineer-in-Chief	1060	5,00,000	2024	Maintenance of Lines & S/S, Mamit PSD
6	Zoram Trade Centre, T-16021/04/23-CE (D)/68, Dt 25/07/2024	Engineer-in-Chief	61	3,56,012	2024	Maintenance of Lines & Buildings, Mamit PD
7	Arpy Electrical, Zarkawt, Aizawl; P-37053/1/21-E-in-C(PM)/8 Dt. 19.1.2024	Engineer-in-Chief	9	1,23,964	2024	Maintenance of 33kV S/S, Zawlnuam
8	Arpy Electrical, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/50 Dt. 30.1.2024	Engineer-in-Chief	5	3,15,700	2024	For completion of works under IPDS
9	Zoland Electronics, Zarkawt, Aizawl; P-37080/1/16-E-in-C(PM)/90 Dt. 20.12.2024	Engineer-in-Chief	33	24,87,744	2024	Maintenance of Lines & S/S, Mamit PSD
10	Amazon Engineering	Engineer-in-Chief		38,71,234		R&M of Teirei SHP
		SUB TOTAL		**93,39,616**		

ANNEXURE - VI

ANNEXURE - VI

MRT DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Arpy Electrical, Zarkawt, Aizawl; P-37068/1/14-E-in-C(PM)/104 Dt. 12.12.2022	Engineer-in-Chief	1	2,98,400	2022	Maintenance of Lines & S/S, MRT SD
2	Aries Venture; No. P-37065/4/22-E-in-C(PM)/Part/62 Dt. 22.7.2024 Amended No. No. P-37065/4/22-E-in-C(PM)/Part/90 Dt. 30.9.2024	Engineer-in-Chief	1	3,43,727	2024	Maintenance of Lines & S/S, MRT SD
3	Tragopan Transformer Pvt. Ltd.; No. T.22011/3/23-SE(SLDC)/22 Dt. 25.11.2024	Engineer-in-Chief	8	14,64,165	2024	Repaired DT
4	Tragopan Transformer Pvt. Ltd.; No. T.22011/3/23-SE(SLDC)/23 Dt. 25.11.2024	Engineer-in-Chief	8	14,96,570	2024	Repaired DT
5	CL Enterprise; P-37068/1/14-E-in-C(PM)/113 Dt. 26.8.2024	Engineer-in-Chief	5250	13,12,500	2024	Maintenance of Lines & S/S, MRT SD
6	CL Enterprise; P-37068/1/14-E-in-C(PM)/114 Dt. 26.8.2024	Engineer-in-Chief	3150	7,87,500	2024	Maintenance of Lines & S/S, MRT SD
7	Tragopan Transformer Pvt. Ltd.; No. T.22011/3/23-SE(SLDC)/24 Dt. 25.11.2024	Engineer-in-Chief	9	14,58,178	2024	Repaired DT
8	Tragopan Transformer Pvt. Ltd.; No. T.22011/3/23-SE(SLDC)/25 Dt. 25.11.2024	Engineer-in-Chief	8	14,44,224	2024	Repaired DT
9	Tragopan Transformer Pvt. Ltd.; No. T.22011/3/23-SE(SLDC)/26 Dt. 25.11.2024	Engineer-in-Chief	9	14,78,605	2024	Repaired DT
10	Tragopan Transformer Pvt. Ltd.; No. T.22011/3/23-SE(SLDC)/27 Dt. 25.11.2024	Engineer-in-Chief	12	14,55,884	2024	Repaired DT
11	Tragopan Transformer Pvt. Ltd.; No. T.22011/3/23-SE(SLDC)/28 Dt. 25.11.2024	Engineer-in-Chief	14	15,12,490	2024	Repaired DT
12	Tragopan Transformer Pvt. Ltd.; No. T.22011/3/23-SE(SLDC)/29 Dt. 25.11.2024	Engineer-in-Chief	14	14,75,804	2024	Repaired DT
13	Tragopan Transformer Pvt. Ltd.; No. T.22011/3/23-SE(SLDC)/34 Dt. 27.2.2025	Engineer-in-Chief	6956	23,21,783	2025	Repaired DT
14	Tragopan Transformer Pvt. Ltd.; No. T.22011/3/23-SE(SLDC)/35 Dt. 27.2.2025	Engineer-in-Chief	7051	23,31,134	2025	Repaired DT
		SUB TOTAL		1,91,80,964		

ANNEXURE - VI

POWER MAINTENANCE DIVISION-I, LUNGLEI

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Arpy Electrical, Zarkawt, Aizawl; P-37065/4/2022-E-in-C(PM)/Part/45 Dt. 20.12.2023	Engineer-in-Chief	115	17,09,643	2023	Maintenance 132kV S/S Kawmzawl & Mualthuam
2	Lalmuankimi, Aibawk; No. P-37065/6/23-E-in-C(PM)/77 Dt. 20.12.2024	Engineer-in-Chief	198	9,28,368	2024	Maintenance of Lines & S/S, Lunglei RSD
3	Lushai Enterprise; P-37077/2/20-E-in-C(PM)/56 Dt. 22.8.2024	Engineer-in-Chief	996	7,47,131	2024	Replacing existing bare conductors with AB cable
4	Zoram Trade Centre; No. T-38054/03/23-CE(SO)/P&E/159 Dt.28.2.2025	Engineer-in-Chief	20	19,93,480	2025	Maintenance of Lines & S/S, Lunglei RSD
		SUB TOTAL		**53,78,622**		

POWER MAINTENANCE DIVISION-II, LUNGLEI

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Arpy Electrical, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/11 Dt. 16.12.2026	Engineer-in-Chief	5460	13,65,000	2022	Maintenance of Lines & S/S, Lungsen PSD+Siaha PSD
2	Arpy Electrical, Zarkawt, Aizawl; P-37065/6/23-E-in-C(PM)/33 Dt. 14.12.2023	Engineer-in-Chief	1	9,97,100	2023	For use in Electric Veng, Hnahthial
3	Arpy Electrical, Zarkawt, Aizawl; P-37065/6/23-E-in-C(PM)/31 Dt. 6.12.2023	Engineer-in-Chief	4	6,34,290	2023	For 33kV S/S, Hnahthial
4	Arpy Electrical, Zarkawt, Aizawl; P-37077/2/20-E-in-C(PM)/35 Dt. 12.4.2023	Engineer-in-Chief	1185	12,27,438	2023	Pre-Monsoon Improvemen /Maintenance of 33kV Line
5	Zoram Trade Centre; No. T-38054/03/23-CE(SO)/P&E/161 Dt.10.3.2025	Engineer-in-Chief	30	15,75,000	2025	Maintenance of Lines & S/S, Hnahthial PSD + Lunglei RSD + Lungsen PSD
		SUB TOTAL		**57,98,828**		

REVENUE DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	LHM Enterprise; No. T.38053/4/21-CE(SO)/P&E/102 Dt. 21.2.2023	Engineer-in-Chief	90	85,500	2023	Maintenance of Lines & S/S, RSD-II
2	Arpy Electricals, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/37 Dt. 20.12.2023	Engineer-in-Chief	718	10,90,059	2023	Maintenance of Lines & S/S, RSD-II
3	Arpy Electricals, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/36 Dt. 20.12.2023	Engineer-in-Chief	338	19,91,998	2023	Maintenance of S/S under RSD-III
4	AA Enterprise, Zarkawt, Aizawl; P-37051/2/22-E-in-C(PM)/Part/11 Dt. 22.8.2024	Engineer-in-Chief	3	1,78,134	2024	Maintenance of Lines & S/S, RSD
5	Zoram Trande Centre; No. T-38053/05/24-CE(SO)/P&E/12 Dt. 28.2.2025	Engineer-in-Chief	18	3,07,274	2025	Maintenance of Lines & S/S, RSD
6	Zodinpuii, Mission Veng; No. P-37065/6/23-E-in-C(PM)/83 Dt. 31.12.2025	Engineer-in-Chief	494	6,75,210	2025	Maintenance of Lines & S/S, RSD-I
7	Zoland Electronics, Zarkawt, Aizawl; P-37065/6/23-E-in-C(PM)/103 Dt. 29.4.2025	Engineer-in-Chief	1033	5,93,574	2025	Installation of 250kVA DT at Mauhak-II
8	Zoland Electronics, Zarkawt, Aizawl; P-37065/6/23-E-in-C(PM)/104 Dt. 29.4.2025	Engineer-in-Chief	1033	6,41,552	2025	Installation of 250kVA DT at Zonuam
		SUB TOTAL		55,63,301		

ANNEXURE - VI

ANNEXURE - VI

SAIHA POWER DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Arpy Electricals, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/44 Dt. 20.12.2023	Engineer-in-Chief	2730	6,82,500	2023	Maintenance of Dt & PT under Tuipang 'V' PSD and Siaha PSD
2	Arpy Electricals, Zarkawt, Aizawl; No.P-No.P-37052/1/12-E-in-C(PM)/147 Dt 30.08.2023	Engineer-in-Chief	425	10,28,490	2023	Maintenance of S/S under Tuipang 'V' PSD
3	Arpy Electricals, Zarkawt, Aizawl; No.P-37065/4/22-E-in-C(PM)/Part /53 Dt 30.01.2024	Engineer-in-Chief	6	2,16,660	2024	Maintenance of Lines & S/S, Tuipang 'V' PSD
4	AA Enterprise, Zarkawt, Aizawl; No.P-No.P-37065/6/23-E-in-C(PM)/49 Dt 8.10.2024	Engineer-in-Chief	155	2,85,178	2024	Maintenance of Lines & S/S, Siaha PSD
5	AA Enterprise, Zarkawt, Aizawl; No.P-37065/6/23-E-in-C(PM)/41 Dt29.08.2024	Engineer-in-Chief	3	29,91,300	2024	Replacement of 1MVA Transformer at Saiha
		SUB TOTAL		52,04,128		

ANNEXURE - VI

KHAWZAWL POWER DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Arpy Electrical, Zarkawt, Aizawl; P-37081/1/16-Ein-C(PM)/70 Dt. 26.10.2021	Engineer-in-Chief	209	12,45,500	2021	Maintenance of Lines & S/S, Khawzawl PSD
2	Zoland Electronics, Zarkawt, Aizawl; P-37055/1/12-E-in-C(PM)/104 Dt. 2.12.2021	Engineer-in-Chief	56	22,960	2021	Maintenance of S/S, Khawzawl
3	Arpy Electrical, Zarkawt, Aizawl; P-37055/1/12-E-in-C(PM)/102 Dt. 16.11.2021	Engineer-in-Chief	17	34,23,370	2021	Maintenance of Lines & S/S, Khawzawl PSD
4	Arpy Electrical, Zarkawt, Aizawl; P-37078/1/16-E-in-C(PM)/95 Dt. 26.8.2022	Engineer-in-Chief	22	5,29,479	2022	Maintenance of Khawzawl S/S
5	Arpy Electrical, Zarkawt, Aizawl; P-37055/1/12-Ein-C(PM)/115 Dt. 19.8.2022 & Amended No. P-37055/1/12-E-in-C(PM)/122 Dt. 21.12.2022	Engineer-in-Chief	140	4,29,546	2022	Electrification of GCC Veng Lungvar, Khawzawl
6	LHM Enterprise; No.P.37065/5/20-E-in-C(PM)/80 Dt. 19.1.2023	Engineer-in-Chief	17	4,72,500	2023	Maintenance of Lines & S/S, Khawzawl PSD
7	Arpy Electrical, Zarkawt, Aizawl; P-37081/1/16-E-in-C(PM)/87 Dt. 13.9.2023	Engineer-in-Chief	202	2,31,000	2023	Replacement of conductor @ Tadawnkawn
8	Arpy Electrical, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/42 Dt. 20.12.2023	Engineer-in-Chief	1477	4,51,500	2023	Maintenance of S/S Serchhip Div
9	A to Z Solution; No. T-14073/02/21-CE(D)/57 Dt. 25.6.2024	Engineer-in-Chief	136	3,46,729	2024	Maintenance of Lines & S/S, Khawzawl PSD
10	Arpy Electrical, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/46 Dt. 20.12.2023	Engineer-in-Chief	1197	14,46,075	2024	Maintenance of S/S, Khawzawl
11	Arpy Electrical, Zarkawt, Aizawl; P-37065/4/22-E-in-C(PM)/Part/56 Dt. 30.1.2024	Engineer-in-Chief	375	4,13,600	2024	For 60th general Conference
12	Khawpuimawia, Republic; T-14073/02/22-CE(D)/65 : Dt. 24.7.2024	Engineer-in-Chief	32	1,60,000	2024	Maintenance of Lines & S/S, Ngopa PSD
13	Kato Enterprise; No. P-37063/1/22-E-in-C(PM)/Part/14 Dt. 25.9.2024	Engineer-in-Chief	6	22,64,400	2024	For use at Vankal 132kV S/S
14	Zoland Electronics, Zarkawt, Aizawl; P-37065/5/22-E-in-C(PM)/Part/47 Dt. 4.3.2025	Engineer-in-Chief	18	11,90,502	2025	Maintenance of Lines under Ngopa PSD
		SUB TOTAL		1,26,27,161		

ANNEXURE - VI

THERMAL DIVISION

Sl. No.	NAME OF WORKS/MATERIALS PROCURED (Supporting work orders/supply orders to be enclosed)	AUTHORITY INCURRING THE LIABILITY	QTY.	AMOUNT (₹)	YEAR IN WHICH IT WAS INCURRED	REMARKS (REASON/ CLARIFICATION)
1	Kato Enterprise; No. 37053/1/21-E-in-C(PM)/Part/17 Dt. 23.12.2024	Engineer-in-Chief	5	9,64,500	2024	Maintenance of Serlui 'B' SHP
		SUB TOTAL		**9,64,500**		
		GRAND TOTAL		**12,62,44,077**		

Engineer-in-Chief
Power & Electricity Department
Mizoram

ANNEXURE - VII

DPR COST ANALYSIS

Sl. No	Estimate Component
1	Material Cost (70%) (Inclusive of all taxes, duties and other charges)
2	Execution Cost (24%, out of which Contractor's profit is taken @ 10%. This amount is deducted when the work is taken up Departmemntally)
3	Overhead charge (5%)
4	Labour Cess etc (1%)
	Total is 100%

Note :-

1) Material cost is the total cost for delivery of goods upto destination, inclusive of GST and any other taxes payable for the material purchase, unless specifically stated otherwise.

2)Service Taxes : If work is executed through contractor, tax is paid by the contractor for the contract amount, in the form of GST.
On the other hand when work is executed Departmentally there are no taxes levied for services rendered by the Deptt personnel. for the particular work, as proffessional tax is levied on govt servants and paid by them anually.

ANNEXURE - VII

SAMPLE DPR

ANNEXURE - VII

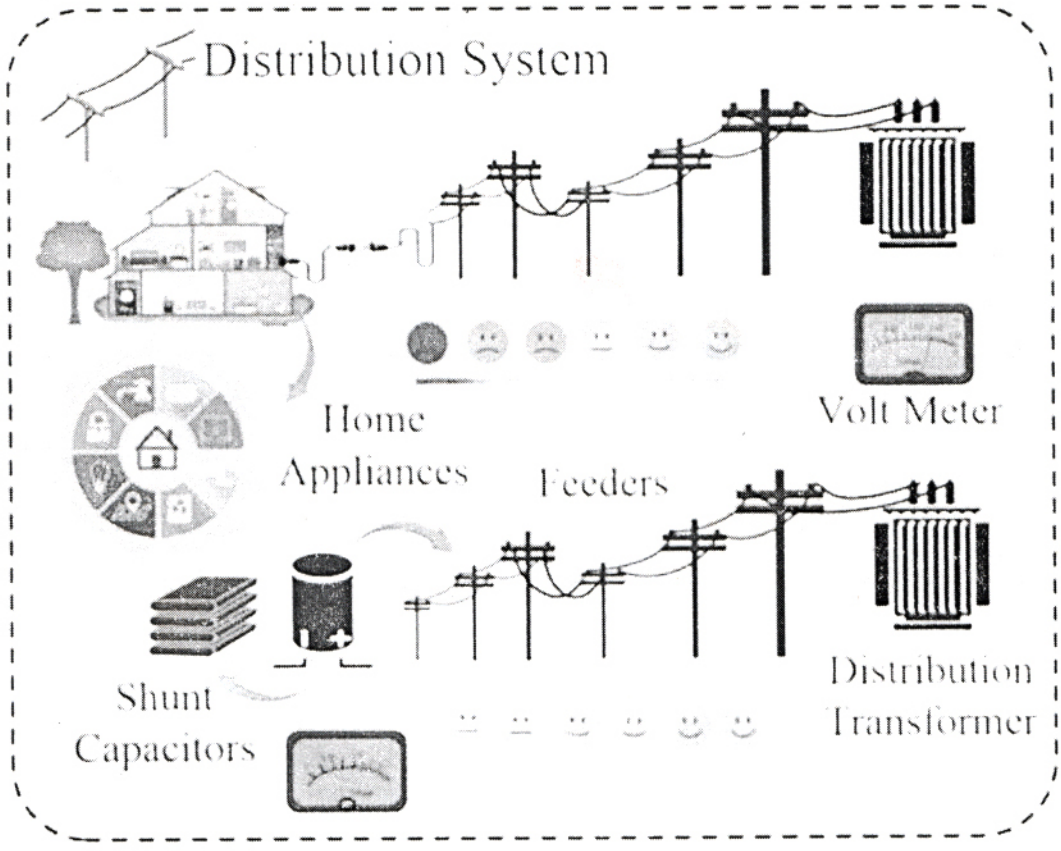
2025

Power & Electricity Department

Government of Mizoram

ESTIMATE FOR

STRENGTHENING OF DISTRIBUTION NETWORK IN MIZORAM



[ESTIMATED AMOUNT : RS 700.00 LAKH]

ANNEXURE - VII

Name of work : Strengthening of Distribution Network in Mizoram

The Estimate is framed by Er. V Lalzamvela, Executive Engineer (Planning), Office of the Engineer-in-Chief, Power & Electricity Department, Mizoram at the probable cost of Rs 7,00,00,000.00 (Rupees seven crore)only for executing the works.

A. REPORT :

Power & Electricity Department distributes the electricity to 3.026 lakh consumers at a per capita consumption of 411.49 unit using the following distribution network assets :-

1. 33kV lines - 1574.46 Km
2. 11kV lines - 5465.47 Km
3. LT lines - 3882.14 Km
4. 33kV Grid Sub-Stations - 64 nos. (340.60MVA)
5. Distribution Transformers -2385 nos. (291.68 MVA)

In 2024-25, Mizoram consumes 515.19MU of energy and revenue collected from sale of energy was Rs 575.63 crore at an AT&C loss of 26.59%. Most of the distribution networks were constructed more than 20-30 years back. Old power distribution network can have several adverse effects as mentioned bellow :-

Technical Issues

1. Increased Energy Losses: Old lines can lead to higher energy losses due to increased resistance, resulting in reduced efficiency.
2. Voltage Drops: Aging lines can cause voltage drops, affecting the performance of connected equipment.
3. Power Outages: Old lines are more prone to faults, leading to power outages and disruptions.
4. Reduced Reliability: Aging infrastructure can lead to reduced reliability, making it challenging to maintain a consistent power supply.

Safety Risks

1. Electrical Shock: Old lines can pose electrical shock hazards to people and animals.
2. Fires: Aging lines can ignite fires, especially during periods of high demand or extreme weather conditions.
3. Accidents: Falling or broken power lines can cause accidents and injuries.

Economic Impacts

1. Increased Maintenance: Old lines require more frequent maintenance, leading to increased costs.
2. Reduced Property Values: Aging power infrastructure can decrease property values and affect local economic development.

3. Loss of Productivity: Power outages and disruptions can result in lost productivity and revenue for businesses and industries.

Strengthening old power distribution network is essential to ensure a reliable, efficient, and safe power supply.

B. OBJECTIVES OF THE PROJECT:

Strengthening the power distribution network offers numerous advantages:

Reliability and Efficiency

1. Reduced Power Outages: A strengthened network minimizes the likelihood of power outages, ensuring a consistent supply.
2. Improved Voltage Stability: Enhanced infrastructure maintains stable voltage levels, reducing fluctuations.
3. Increased Efficiency: Upgraded networks reduce energy losses, minimizing waste and environmental impact.

Safety and Security

1. Reduced Electrical Hazards: Strengthened networks decrease the risk of electrical shocks, fires, and accidents.
2. Enhanced Cyber Security: Modernized infrastructure incorporates advanced security measures, protecting against cyber threats.

Economic Benefits

1. Increased Property Values: Reliable power supply and modern infrastructure boost property values.
2. Economic Growth: Strengthened networks attract businesses, industries, and investments, driving local economic growth.
3. Job Creation: Upgraded infrastructure projects create employment opportunities.

Environmental Benefits

1. Reduced Greenhouse Gas Emissions: Efficient networks minimize energy losses, decreasing greenhouse gas emissions.
2. Conservation of Natural Resources: Strengthened networks optimize energy use, conserving natural resources.

Improved Customer Satisfaction

1. Reliable Power Supply: Customers enjoy uninterrupted power, enhancing overall satisfaction.
2. Quick Response to Outages: Strengthened networks enable faster outage response and resolution.

ANNEXURE - VII

Other Benefits

1. Improved Grid Resiliency: Strengthened networks can withstand extreme weather events and other disruptions.
2. Integration of Renewable Energy Sources: Modernized infrastructure facilitates the integration of renewable energy sources.

By strengthening the power distribution network, utilities and grid operators can provide a reliable, efficient, and safe power supply, supporting economic growth, environmental sustainability, and customer satisfaction.

C. DESCRIPTION :

Due to current financial constraints, it is not feasible to upgrade and strengthen all distribution networks across Mizoram simultaneously. To address this challenge pragmatically, a phased implementation strategy has been adopted. This approach prioritizes the most critical areas that require immediate attention, ensuring optimal use of available funds.

In the current phase of the project, the following key works have been identified for execution:

1. Strengthening of 33 kV & 11kV Power Network

The 33 kV network forms a vital backbone of the power transmission system. Several sections of these lines are currently in need of urgent repair or rehabilitation. Similarly, the 11 kV network, which distributes power to towns and villages, is also in urgent need of repair and renovation. The locations identified for these works are listed in Annexure–I (a).

2. Strengthening of LT (Low Tension) Network with Accessories

Integrating Main Switches and MCCBs (Moulded Case Circuit Breaker) into the LT network is an essential component in strengthening and modernizing the power distribution system. These devices enhance operational safety, provide better control, enable quicker fault isolation, reduce equipment damage, and ensure greater reliability for end users. However, main switches and MCCBs are prone to frequent damage, and it is often difficult to predict exactly where replacements will be required. At this stage, a total of 298 MCCBs and main switches have been identified for immediate replacement, as listed in Annexure–2(b). An additional 110 units will be kept in reserve and utilized as and when required, to meet urgent and unforeseen demands for these two materials at various locations during emergencies.

3. Strengthening of Distribution Network – Installation of Utility Poles

Frequent complaints have been received from Village Councils, Local Councils, and field officers regarding fallen, tilted, or rusted poles, often caused by cyclones, landslides, and other natural calamities. As a result, replacement poles are urgently required to address these issues. The locations identified for these works are listed in Annexure–III (a)

4. Extension of LT Lines

To improve access to electricity in areas with insufficient power infrastructure and accommodate new load demands, LT lines will be extended in the following divisions.

Location	Length (Km)
Maicham Project Division	2.80
Tuipang V Power S/D	1.20
Distribution S/D-I	0.30
Distribution S/D-II	0.40
Total Length	**4.70 Km**

This phase of the project has been carefully planned to ensure that the most critical areas of the power distribution network across Mizoram are addressed first. The works outlined above will help improve reliability, reduce power losses, and ensure better quality of electricity supply to consumers. Subsequent phases will be taken up as and when additional funding becomes available.

D. COMPONENT WISE COST OF THE PROJECT :

The estimate of the project is calculated as per SoR 2025 of Power & Electricity Department at an amount of Rs 7,00,00,000.00 as shown below:-

Sl No	Name of Works	Amount (Rs in lakh)
1	Strengthening of 33kV & 11kV power network	200.00
2	Strengthening of LT network with accessories	200.04
3	Strengthening of Distribution network - Poles	199.96
4	Extension of LT lines	100.00
	TOTAL	**700.00**

ANNEXURE - VII

MODE OF EXECUTION :

The project will be executed Departmentally as the works are to be executed on existing Distribution Sub-Stations. That is why 10% Contractor's Profits in the SoR are deducted in the estimate for the project.

NET AMOUNT OF THE PROJECT : As the works are to be executed Departmentally, Contractor's profit (10% of Execution Cost) in the SoR is deducted from the total estimated cost and the Net Amount of the project is as shown below:-

Total Estimated Cost	:	Rs 700.00 lakh
Contractor's Profit	:	Rs 16.80 lakh
Net Amount	:	Rs 683.20 lakh

TIME FRAME :

The Project will expected to be completed within 12 months from the date of obtaining Expenditure Sanction from the Government

BUDGETARY ALLOCATION :

Rs 700.00 lakh was allocated at Demand for Grants 2025-26 at Page No – 462 under the Head of Accounts below:-

4801	- C.O. on Power Project
05	- Transmission & Distribution
052	- Machinery and Equipments
(02)	- Other Infrastructural Assets
(00)	-
(60)	- Other Capital Expenditure

A/A & E/S SOUGHT :

A/A Sought for	: Rs 700.00 lakh
E/S sought for	: Rs 683.20 lakh

Executive Engineer (Planning)
O/o Engineer-in-Chief
Power & Electricity Department

for Superintending Engineer (Planning)
O/o Engineer-in-Chief
Power & Electricity Department

Engineer-in-Chief
Power & Electricity Department
Mizoram : Aizawl

ANNEXURE - VII

ESTIMATE FOR EXTENSION OF L.T NETWORKS (4.7Km)

a) A to B 2.5Km
b) C-D 2.2 Km

Estimate for 3-phase 5-wire LT Line on GI Pole (Average ruling span 35m)

SOR Code	Items/Name of Works	Unit	Rate	Qnty	Amount
1.19	Providing and erection of Galvanised 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 excavation and back filling of pole pit; carriage of Materials at site as directed by the engineer in charge.	Per Pole	38398.5	137	52,60,594.50
2.01	Providing and fitting of horizontal Brackets with MS Angle Iron 40 mm X 40 mm X 6 mm (3.5Kg per metre) for 3 phase 5 wires LT overhead line conductors complete with jam clamp, 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-17) as directed by the engineer in charge..	Per Location	2,204.58	114	2,51,322.12
2.05	Providing and fitting of Horizontal Brackets with MS Angle Iron 40 mm X 40 mm X 6 mm (3.5Kg per metre) for 3 phase 5 wires LT overhead line conductors complete with jam clamp, 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.	Per Location	2,236.58	22	49,204.76
3.03	Providing and fitting of shackle insulator for LT over head lines (3ph 5 wire) with galvanised pin, nuts, washers etc as directed by the engineer in charge.	Per Location	492.78	114	56,176.92
3.04	Providing and fitting of shackle insulator (strap type) for LT over head lines (3ph 5 wire) with galvanised shackle pin, bolts, nuts, washers etc as directed by the engineer in charge.	Per Location	867.78	22	19,091.16
4.01	Providing and erection of galvanised stay set for LT over head lines complete with 16 mm rod dia. with plate 30x30x0.8 cm, 7/14 SWG G.I. stay wire, LT guy insulator (90x65mm) and stay bow in cement concrete 1:3:6 (1 cement : 3 coarse sand : 6 graded stone aggregate) foundation inciuding excavation and refilling etc (for SP-17) as directed by the engineer in charge.	Per Set	5,067.21	114	5,77,662.43
4.02	Providing and erection of galvanised stay set for LT over head lines complete with 16 mm rod dia. with plate 30x30x0.8 cm, 7/14 SWG G.I. stay wire, LT guy insulator (90x65mm) and stay bow in cement concrete 1:3:6 (1 cement : 3 coarse sand : 6 graded stone aggregate) foundation including excavation and refilling etc (for SP-29) as directed by the engineer in charge.	Per Set	5,096.21	22	1,12,116.71

ANNEXURE - VII

SOR Code	Items/Name of Works	Unit	Rate	Qnty	Amount
5.03	Providing, laying and stringing of LT Conductor per meter using Grasshopper conductors with jungle clearance, as directed by the engineer in charge.	meter	180.44	14100	25,44,143.57
5.01	Providing, laying and stringing of LT Conductor per meter using Gnat conductors with jungle clearance, as directed by the engineer in charge.	meter	67.01	9400	6,29,867.14
5.13	Providing and fitting of PG Clamps for Grasshopper Conductor jumpering of LT line per number as directed by the engineer in charge.	No	182.40	72	13,132.44
5.12	Providing and fitting of PG Clamps for Gnat Conductor jumpering of LT line per number as directed by the engineer in charge.	No	174.40	48	8,371.20
6.01	Providing and fitting of 2 m long, 19 mm diameter galvanized steel rod fabricated for LT Pole Earthing, with accessories such as terminal connector, 8 SWG G.I. wire etc per location as directed by the engineer in charge.	Each Location	3,491.80	137	4,78,376.60
	TOTAL				**1,00,00,059.56**
	Material Cost (70%) (Inclusive of all taxes)				70,00,041.69
	Execution Cost (24%)				24,00,014.29
	Overhead charge (5%)				5,00,002.98
	Labour Cess etc (1%)				1,00,000.60
	TOTAL AMOUNT				**1,00,00,059.56**
	SAY				**1,00,00,000.00**

Junior Engineer (Planning)
O/o Engineer-in-Chief, P&E
Govt. of Mizoram

Assistant Engineer (Planning)
O/o Engineer-in-Chief, P&E
Govt. of Mizoram

ANNEXURE - VII

ANNEXURE-IV

ESTIMATE FOR EXTENSION OF L.T NETWORKS (4.7Km)

a) A to B 2.5Km
b) C-D 2.2 Km

Estimate for 3-phase 5-wire LT Line on GI Pole (Average ruling span 35m)

SOR Code	Items/Name of Works	Unit	Rate	Qnty	Amount
1.19	Providing and erection of Galvanised 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 excavation and back filling of pole pit; carriage of Materials at site as directed by the engineer in charge.	Per Pole	38398.5	137	5,260,594.50
2.01	Providing and fitting of horizontal Brackets with MS Angle Iron 40 mm X 40 mm X 6 mm (3.5Kg per metre) for 3 phase 5 wires LT overhead line conductors complete with jam clamp, 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-17) as directed by the engineer in charge..	Per Location	2,204.58	114	251,322.12
2.05	Providing and fitting of Horizontal Brackets with MS Angle Iron 40 mm X 40 mm X 6 mm (3.5Kg per metre) for 3 phase 5 wires LT overhead line conductors complete with jam clamp, 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.	Per Location	2,236.58	22	49,204.76
3.03	Providing and fitting of shackle insulator for LT over head lines (3ph 5 wire) with galvanised pin, nuts, washers etc as directed by the engineer in charge.	Per Location	492.78	114	56,176.92
3.04	Providing and fitting of shackle insulator (strap type) for LT over head lines (3ph 5 wire) with galvanised shackle pin, bolts, nuts, washers etc as directed by the engineer in charge.	Per Location	867.78	22	19,091.16
4.01	Providing and erection of galvanised stay set for LT over head lines complete with 16 mm rod dia. with plate 30x30x0.8 cm, 7/14 SWG G.I. stay wire, LT guy insulator (90x65mm) and stay bow in cement concrete 1:3:6 (1 cement : 3 coarse sand : 6 graded stone aggregate) foundation including excavation and refilling etc (for SP-17) as directed by the engineer in charge.	Per Set	5,067.21	114	577,662.43
4.02	Providing and erection of galvanised stay set for LT over head lines complete with 16 mm rod dia. with plate 30x30x0.8 cm, 7/14 SWG G.I. stay wire, LT guy insulator (90x65mm) and stay bow in cement concrete 1:3:6 (1 cement : 3 coarse sand : 6 graded stone aggregate) foundation including excavation and refilling etc (for SP-29) as directed by the engineer in charge.	Per Set	5,096.21	22	112,116.71

ANNEXURE - VII

SOR Code	Items/Name of Works	Unit	Rate	Qnty	Amount
5.03	Providing, laying and stringing of LT Conductor per meter using Grasshopper conductors with jungle clearance, as directed by the engineer in charge.	meter	180.44	14100	2,544,143.57
5.01	Providing, laying and stringing of LT Conductor per meter using Gnat conductors with jungle clearance, as directed by the engineer in charge.	meter	67.01	9400	629,867.14
5.13	Providing and fitting of PG Clamps for Grasshopper Conductor jumpering of LT line per number as directed by the engineer in charge.	No	182.40	72	13,132.44
5.12	Providing and fitting of PG Clamps for Gnat Conductor jumpering of LT line per number as directed by the engineer in charge.	No	174.40	48	8,371.20
6.01	Providing and fitting of 2 m long, 19 mm diameter galvanized steel rod fabricated for LT Pole Earthing, with accessories such as terminal connector, 8 SWG G.I. wire etc per location as directed by the engineer in charge.	Each Location	3,491.80	137	478,376.60
	TOTAL				10,000,059.56

Material Cost (70%) (Inclusive of all taxes)	7,000,041.69
Execution Cost (24%)	2,400,014.29
Overhead charge (5%)	500,002.98
Labour Cess etc (1%)	100,000.60
Contractor's Profit (10% of execution cost)	240,001.43
TOTAL AMOUNT (After deduction of Contractor's Profit)	**9,760,058.13**
SAY	**9,760,000.00**

Possible GST 18% of Material Cost.

Junior Engineer (Planning)
O/o Engineer-in-Chief, P&E
Govt. of Mizoram

Assistant Engineer (Planning)
O/o Engineer-in-Chief, P&E
Govt. of Mizoram

ANNEXURE - VIII

NO. G. 17018/1/02-FEC/Pt
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Expenditure Control Branch)

Dated Aizawl, the 11th June, 2025

OFFICE MEMORANDUM

Subject : Deduction of 10% Contractor's Profit for works to be executed departmentally – reg.

It has come to the notice of the Government that some departments while proposing for Administrative Approval and Expenditure Sanction for works to be executed departmentally as departmental work, detailed estimates are prepared over and above the Budgetary allocation so as to make the sanctioned amount remains within the allocated amount even after deduction of 10% contractor's profit. There are also instances while Administrative Approval are accorded separately and detailed estimates are prepared more than the A/A amount to accommodate the 10% deduction to be made for departmental works. These practices are highly irregular and viewed seriously.

Therefore, from now on, attention is hereby drawn to all departments under Government of Mizoram that for works proposed to be executed departmentally as departmental work, estimate should be prepared within the allocated amount for the work or within the A/A amount (if one A/A is accorded separately) and 10% contractor's profit should be deducted from that estimate which should be surrendered to Government. Provisional Surrender Statement of 10% contractor profits should accompany the proposal for Administrative Approval and/ or Expenditure Sanction.

Sd/- RAMCHUANA
Secretary to the Govt. of Mizoram
Finance Department.

Memo No. G. 17018/1/02 – FEC : Dated Aizawl, the 11th June, 2025

Copy to :-

1) Secretary to Governor, Mizoram
2) P.S. to Chief Minister of Mizoram.
3) P.S. to Speaker/Minister/Leader of Opposition/Deputy Speaker/Minister of State, Vice-Chariman, State Planning Board/ Deputy Chief Whip, Mizoram.
4) Sr. P.P.S. to Chief Secretary, Govt. of Mizoram
5) All Administrative Departments, Govt. of Mizoram
6) All Heads of Department, Government of Mizoram
7) All Officers under Finance Department
8) Website Manager, Finance Department.
9) Guard File.

11/6/25
(CHAWNGZIKPUII)
Under Secretary to the Govt. of Mizoram
Finance Department(EC)

ANNEXTURE - IX

NO. G. 17018/1/02-FEC
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Expenditure Control Branch)

Dated Aizawl, the 1st July, 2025

OFFICE MEMORANDUM

In continuation of this Department's OM vide No. G. 17018/1/02-FEC dt.11.06.2025, provisional surrender statement of 10% Contractor's Profit to the Government Account must be submitted along with the proposal, for which prescribed forms for statement showing the surrender and re-appropriation of fund issued by Finance Budget may be used with countersignature of Budgetary Controlling Authority inserting the word **'Provisional'** in the statement. Reason for provisional surrender should be stated in column 8 of the proforma.

Enclo : As stated.

Sd/- RAMCHUANA
Secretary to the Govt. of Mizoram
Finance Department.

Memo No. G. 17018/1/02 – FEC : Dated Aizawl, the 1st July, 2025
Copy to :-

1) Secretary to Governor, Mizoram
2) P.S. to Chief Minister of Mizoram.
3) P.S. to Speaker/Minister/Leader of Opposition/Deputy Speaker/Minister of State, Vice-Chairman, State Planning Board/ Deputy Chief Whip, Mizoram.
4) Sr. P.P.S. to Chief Secretary, Govt. of Mizoram
5) All Administrative Departments, Govt. of Mizoram
6) All Heads of Department, Government of Mizoram
7) All Officers under Finance Department
8) Website Manager, Finance Department.
9) Guard File.

(CHAWNGZIKPUII)
Under Secretary to the Govt. of Mizoram
Finance Department(EC)

ANNEXTURE - IX

PROFORMA

PROVISIONAL STATEMENT
SHOWING THE SURRENDER AND RE-APPROPRIATIONOF FUND DURING THE YEAR 2025-26

Demand No :_____
REVENUE/CAPITAL
STATE/CSS/NEA/NLCPR

Head of Account	Total Grant (Original + Supplementary)	Surrender Amount accepted by Govt.	Available Budget Grant	Re-Appropriation		Final Grant/ Appropriation Amount that will stand after Re-Appropriation	Reasons/ Justification
				Saving (-)	Excess (+)		

Budget Controlling Authority

ANNEXURE - X

NO. G. 17018/1/02-FEC
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Expenditure Control Branch)

Dated Aizawl, the 26th September, 2025.

OFFICE MEMORANDUM

In continuation of this Department Office Memorandums issued vide No. G. 17018/1/02-FEC dt.11.06.2025 & 01.07.2025 and in order to streamline surrender of 10% Contractor's Profit to Government account, attention is hereby once again drawn to all departments under Government of Mizoram that in case of works which are executed departmentally, 10% Contractor's Profit should be surrendered to the Government Account by crediting the amount with Treasury Challan.

Major Head	:	0047	-	Other Fiscal Services
Sub Major Head	:	00		
Minor Head	:	800	-	Other Receipts
Sub Head	:	04	-	Fiscal Services
Detailed Head	:	01	-	Deposit of 10% Contractor's Profit
Object Head	:	00		

Name of the Works, sanction No. & Date, alongwith Finance Department concurrence No. and Date should clearly be indicated in the 'Particulars' column of the Challan and a copy of Challan shall be submitted to Finance Department(EC).

Sd/- RAMCHUANA
Secretary to the Govt. of Mizoram
Finance Department

MEMO NO. G. 17018/1/02-FEC : Dated Aizawl, the 26th September, 2025.
Copy to :

1. Secretary to the Governor, Mizoram
2. P.S. to Chief Minister, Mizoram.
3. P.S. to Adviser to Chief Minister(Finance).
4. P.S. to Speaker/Minister/Leader of Opposition/Dy. Speaker/Minister of State, Vice-Chairman, State Planning Board/Dy. Chief Whip, Mizoram.
5. Sr. P.P.S. to Chief Secretary, Govt. of Mizoram.
6. All Administrative Departments, Govt. of Mizoram.
7. All Heads of Department, Government of Mizoram.
8. All Officers under Finance Department.
9. Website Manger, Finance Department.
10. Guard File.

26/9/25

(CHAWNGZIKPUII)
Under Secretary to the Govt. of Mizoram
Finance Department(EC)

8/26/9

ANNEXURE - XI

TDS under GST law shall be deducted as per the provision of Section 51 of the GST Act, 2017.

TDS illustration:

$$\frac{\text{Gross Contract Amount} \times \text{Rate of Tax}}{100 + \text{Rate of Tax}}$$

Eg. $\frac{1,00,000 \times 18\%}{100 + 18} = 15,254.23$

Gross contract amount - Tax amount = Taxable amount

1,00,000 – 15,245 = 84,754/- (Taxable amount)

TDS from taxable amount.

$$\frac{\text{Taxable amount} \times \text{Rate of Tax}}{100} = \text{TDS amount}$$

$$\frac{84,754 \times 18\%}{100} = 15,254/-$$

Difference A-B (18,000 – 15,254) = 2,746 /-

Explanation : For the purpose of deduction of tax at source specified above, the Value of Supply / works Contract shall be taken as the amount excluding the central tax, State tax, intergrated tax and cess indicated in the invoice.

(LALTHACHIANGA)
Jt. Commissioner of State Tax

ANNEXURE - XI

TOTAL TAX COLLECTION			
Months	**2024-25**	**2025-26**	**Difference**
April	1,65,01,97,183.00	1,79,51,94,242.00	14,49,97,059.00
May	81,09,10,407.00	81,28,30,654.00	19,20,247.00
June	80,92,89,838.00	84,79,99,728.00	3,87,09,890.00
July	1,08,53,82,792.00	1,49,36,32,258.90	40,82,49,466.90
August	70,15,08,712.71	73,85,45,328.00	3,70,36,615.29
September	64,91,61,389.00	81,56,30,236.00	16,64,68,847.00
Progressive	**5,70,64,50,321.71**	**6,50,38,32,446.90**	**79,73,82,125.19**
GST (SGST+IGST Settlement)			
Months	**2024-25**	**2025-26**	**Difference**
April	1,31,68,64,006.00	1,06,81,64,676.00	-24,86,99,330.00
May	77,04,92,727.00	71,72,85,331.00	-5,32,07,396.00
June	78,60,27,051.00	76,63,38,884.00	-1,96,88,167.00
July	74,64,42,869.00	75,00,11,832.00	35,68,963.00
August	66,02,31,107.00	63,79,82,958.00	-2,22,48,149.00
September	61,68,59,532.00	71,51,05,304.00	9,82,45,772.00
Progressive	**4,89,69,17,292.00**	**4,65,48,88,985.00**	**-24,20,28,307.00**
VAT			
Months	**2024-25**	**2025-26**	**Difference**
April	32,90,55,464.00	51,38,72,469.00	18,48,17,005.00

May	3,24,96,883.00	6,23,53,299.00	2,98,56,416.00
June	1,49,83,212.00	4,86,03,170.00	3,36,19,958.00
July	31,86,41,114.00	51,28,78,754.90	19,42,37,640.90
August	2,62,59,461.71	6,07,74,110.00	3,45,14,648.29
September	1,30,10,200.00	5,75,81,895.00	4,45,71,695.00
Progressive	**73,44,46,334.71**	**1,25,60,63,697.90**	**52,16,17,363.19**
Road Maintenance Cess			
Months	**2024-25**	**2025-26**	**Difference**
April	0.00	10,17,89,222.00	10,17,89,222.00
May	0.00	1,29,50,080.00	1,29,50,080.00
June	0.00	82,05,891.00	82,05,891.00
July	0.00	10,26,55,860.00	10,26,55,860.00
August	0.00	93,64,394.00	93,64,394.00
September	0.00	1,02,20,684.00	1,02,20,684.00
Progressive	**0.00**	**24,51,86,131.00**	**24,51,86,131.00**
Social Infrastructure and Services Cess			
Months	**2024-25**	**2025-26**	**Difference**
April	0.00	10,17,89,222.00	10,17,89,222.00
May	0.00	1,29,50,080.00	1,29,50,080.00
June	0.00	82,05,891.00	82,05,891.00
July	0.00	10,26,55,860.00	10,26,55,860.00

ANNEXURE - XI

August	0.00	93,64,394.00	93,64,394.00
September	0.00	1,02,20,684.00	1,02,20,684.00
Progressive	**0.00**	**24,51,86,131.00**	**24,51,86,131.00**

Profession Tax			
Months	**2024-25**	**2025-26**	**Difference**
April	42,46,013.00	95,68,653.00	53,22,640.00
May	79,10,097.00	72,91,864.00	-6,18,233.00
June	82,68,025.00	1,66,45,892.00	83,77,867.00
July	2,02,80,169.00	2,54,19,952.00	51,39,783.00
August	1,49,99,944.00	2,10,49,472.00	60,49,528.00
September	1,92,88,227.00	2,24,91,519.00	32,03,292.00
Progressive	**7,49,92,475.00**	**10,24,67,352.00**	**2,74,74,877.00**

(LALTHACHIANGA)
Jt. Commissioner State Tax

ANNEXURE - XI