

ANNEXURE-11

Statement showing evaluation of rate fixed for bulldozers utilisation
(Referred to in paragraph 2.19)

(Amount in Rupees)

Particulars	Capacity up to 90 HP						Capacity 165/180 HP			Remarks
	Rates fixed in October 1997			Rates fixed in December 2001			Rates fixed in December 2001			
	Fixed by Company	Worked out in Audit	Excess rate fixed	Fixed by Company	Worked out in Audit	Excess rate fixed	Fixed by Company	Worked out in Audit	Excess rate fixed	
Depreciation and Interest	58	51	7	55	51	4	570	297	273	Element of interest cannot be considered as per direction of the State Government.
Repairs & Maintenance	108	108	0	149	149	0	165	149	16	Repair was considered in excess of actual.
Petrol, Oil and Lubricants	165	124	41	234	187	47	536	429	107	Consumption was considered on higher than actual including probable price rise.
Administrative Charges	382	70	312	514	100	414	514	100	414	Instead of considering cost of operating personnel, cost of entire division including 10 per cent towards Head office cost was considered.
Supervision and transport charges	37	0	37	35	0	35	35	0	35	Shifting charges were charged by the Company separately.
Miscellaneous	5	5	0	5	5	0				
Total	755	358	397	992	492	500	1,820	975	845	
Rounded to	800	400	400	1,050	500	550	2,100	1,066	1,034	