

Appendix 1.1

Structure and Form of Government Accounts

(Reference: Paragraph 1.1; Page 1)

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund

Contingency Fund of State established under Article 267(2) of the Constitution is in nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending Authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III : Public Account

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances *etc* which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and not subject to vote by the State legislature.

Appendix – 1.2

LAYOUT OF FINANCE ACCOUNTS

(Reference: Paragraph 1.1; Page 1)

Statement	Lay Out
Statement No.1	Presents the summary of transactions of the State Government - receipts and expenditure, revenue and capital, public debt receipts and disbursements <i>etc.</i> , in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of current year.
Statement No.3	The State Government had not declared any Irrigation Project as commercial/productive.
Statement No.4	Indicates the summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No.5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, <i>etc.</i>
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans <i>etc.</i> raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2006.
Statement No.9	Shows the revenue and expenditure under different heads for the current year as a percentage of total revenue/expenditure.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan, State plan and centrally sponsored schemes separately and capital expenditure major head wise.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of the current year.
Statement No.14	Shows the details of investment of the State Government in statutory corporations, government companies, other joint stock companies, cooperative banks and societies <i>etc.</i> , up to the end of March 2005.
Statement No.15	Depicts the capital and other expenditure (other than revenue account) to the end of the current year and the principal sources from which the funds were provided for that expenditure.
Statement No.16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No.17	Presents the detailed account of debt and other interest bearing obligations of the Government.
Statement No.18	Provides the detailed account of loans and advances given by the Government of Mizoram, the amount of loans repaid during the year, the balances at the end of the year and the amount of interest received during the year.
Statement No.19	Gives the details of balances of earmarked funds.

Appendix - 1.3

**List of terms used in the Chapter-I and basis for their calculation
(Reference: Paragraph 1.3 ; Page 3)**

Terms	Basis for calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\frac{\text{Rate of Growth of the parameter (X)}}{\text{Rate of Growth of the parameter (Y)}}$
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest Rates
Quantum spread	Debt stock * interest spread
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048 – Appropriation for Reduction or Avoidance of Debt

Appendix – 1.4

**Summarised financial position of the Government of Mizoram as on 31 March 2006
(Reference: Paragraph 1.3; Page 3 & 15)**

(Rupees in crore)

As on 31.03.2005	Liabilities		As on 31.03.2006
959.16		Internal Debt	1230.15
	501.17	Market Loans bearing interest	600.84
	---	Market Loans not bearing interest	---
	224.86	Loans from LIC	261.51
	205.85	Loans from other Institutions	340.52
	0.07	Loans from General Insurance Corporation of India	0.07
	12.13	Ways and Means Advances from RBI	12.13
	15.08	Overdraft from Reserve Bank of India	15.08
600.79		Loan and Advances from Central Government	591.85
	46.48	Non-Plan Loans	44.73
	351.73	Loans for State Plan Schemes	342.89
	0.02	Loans for Central Plan Schemes	0.02
	14.66	Loans for Centrally Sponsored Plan Schemes	17.05
	19.93	Loans for Special Schemes	19.19
	167.97	Ways and means advances towards expenditure, etc.	167.97
0.10		Contingency Fund	0.10
728.40		Small Savings, Provident Funds, etc.	719.55
408.75		Deposits	406.33
13.64		Reserve Funds	5.06
289.14		Suspense and Miscellaneous*	381.55
141.25		Surplus on Government Account	206.89
	106.35	Current year surplus	65.64
	34.90	Add Accumulated Surplus as on 31.3.05	141.25
3141.23		Total	3541.48
		Assets	
2699.74		Gross Capital Outlay on Fixed Assets	3151.11
	11.68	Investment in Shares on Companies, Corporation, etc.	13.68
	2688.06	Other Capital Outlay	3139.43
283.02		Loans and Advances	294.13
	240.35	Loans for Housing	254.00
	30.04	Other Loans	35.52
	12.63	Loans to government servants	4.61
---		Reserve Fund Investment	---
2.02		Advances	2.02
---		Suspense and Miscellaneous Balances⁴⁷	---
144.44		Remittance Balances	73.76
12.01		Cash Balance	20.46
		Cash in Local Treasuries and Local Remittances	
	(-) 103.18	Deposits with Reserve Bank	(-) 64.51
	1.26	Departmental Cash Balance	1.23
	(-) 0.15	Departmental Cheques	(-) 0.15
	114.08	Cash Balance Investment	83.89
3141.23		Total	3541.48

⁴⁷ Excludes 'other accounts' figures

Appendix – 1.5

Abstract of Receipts and Disbursements for the year 2005-06
(Reference: Paragraph 1.3; Page 3)

(Rupees in crore)

2004-05	Receipts	2005-06	2004-05	Disbursements	2005-06		
	<i>Section – A: Revenue</i>				Non-Plan	Plan	Total
1501.86	I. Revenue receipts	1653.65	1395.51	I. Revenue expenditure	1048.07	539.94	1588.01
39.55	Tax Revenue	55.05	514.65	General Services-	523.28	18.36	541.64
75.60	Non Tax Revenue	120.09	476.50	Social Services-	267.61	279.98	547.59
---	State's Share of net proceeds of Taxes on income other than corporations	---	237.52	-Education, Sports, Art and Culture	141.10	137.15	278.25
155.79	State's Share of Union Taxes and Duties	225.83	71.73	-Health and Family Welfare	30.25	44.22	74.47
468.24	Non-Plan grants	603.60	61.42	-Water Supply, Sanitation, Housing & Urban Development	34.48	45.31	79.79
562.93	Grants for State Plan Scheme	509.18	3.64	-Information and Broadcasting	2.27	2.12	4.39
138.30	Grants for Central and Centrally Sponsored Plan Schemes	95.10	61.29	-Welfare of Scheduled Castes, Scheduled tribes and Other Backward Classes	45.10	21.36	66.46
61.45	Grants for Special Plan Schemes	44.80	3.23	-Labour and Labour Welfare	1.53	2.87	4.40
			34.52	-Social Welfare and Nutrition	9.94	26.94	36.88
			3.15	-Others	2.95	---	2.95
			404.36	Economic Services-	257.18	241.60	498.78
			150.32	-Agriculture and Allied Activities	64.28	112.49	176.77
			28.06	-Rural Development	4.35	24.55	28.90
			6.80	-Special Areas Programs	---	17.35	17.35
			3.16	-Irrigation and Flood Control	0.61	7.15	7.76
			111.56	-Energy	131.03	23.50	154.53
			26.41	-Industry and Minerals	8.92	28.04	36.96
			50.12	-Transport & Communication	35.81	15.43	51.24
			1.20	-Science, Technology and Environment	---	1.52	1.52
			26.73	-General Economic Services	12.17	11.58	23.75
501.86	II. Revenue deficit carried over to Section B	---	106.35	II. Revenue surplus carried over to Section B			65.64
	Total	1653.65	1501.86	Total			1653.65
	<i>Section – B: Others</i>						
	III. Opening Cash balance including Permanent Advances and Cash Balance investment	12.01	329.54	III. Capital Outlay	(-) 2.53	453.90	451.37
(-) 45.64			10.95	General Services-	---	13.43	13.46
			77.97	Social Services-	---	89.95	89.95
			12.89	-Education, Sports, Art and Culture	---	13.21	13.21
			6.38	-Health and Family Welfare	---	2.54	2.54
			44.50	-Water Supply, Sanitation	---	58.40	58.40
			8.67	-Housing and Urban Development	---	8.13	8.13
			---	-Welfare of Scheduled Castes Scheduled tribes and Other Backward Classes	---	---	---
			5.25	-Social Welfare and Nutrition	---	7.42	7.42
			---	-Others	---	---	---
			0.28	-Information and Broadcasting	---	0.25	0.25

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(Rupees in crore)

2004-05	Receipts	2005-06		2004-05	Disbursements	2005-06		
---	IV. Miscellaneous Capital receipts		---	240.62	Economic Services-	(-) 2.53	350.49	347.96
				16.54	-Agriculture and Allied Activities	(-) 2.53	9.49	6.96
				1.96	-Rural Development	---	2.75	2.75
				47.70	-Special Areas Programmes	---	54.03	54.03
				12.11	-Irrigation & Flood Control	---	12.61	12.61
				52.83	-Energy	---	122.61	122.61
				3.79	-Industry and Minerals	---	4.36	4.36
				2.14	-Tourism	---	4.77	4.78
				103.55	-Transport	---	139.86	139.86
22.30	V. Recoveries of Loans and Advances		22.98	34.41	IV. Loans and Advances disbursed	---		34.09
16.69	-From Housing	17.83			-For Housing	---	31.48	
5.31	-From Government Servants	4.61			-To Government Servants	---	0.10	
0.30	-From Others	0.54			-To Others	---	2.51	
106.35	VI. Revenue surplus brought down		65.64	---	V. Revenue deficit brought down	---	---	---
176.56	VII. Public Debt Receipts		253.20	58.49	VI. Repayment of Public Debt	---		98.50
---	-External debt	---			-External debt	---	---	
108.78	-Internal debt other than Ways and Means Advances & Overdraft	243.40		31.14	-Internal debt other than Ways & Means Advances & Overdraft	---	79.76	
---	-Net transaction under Ways and Means Advances including Overdraft	---		---	-Net transaction under Ways and Means Advances including Overdraft	---	---	
67.78	-Loans and Advances from Central Government	9.80		27.35	-Repayment of Loans and Advances to Central Government	---	18.74	
				---	VII. Appropriation to Contingency Fund		---	---
---	VIII. Appropriation to Contingency Fund		---	---	VIII. Expenditure from Contingency Fund			---
	IX. Amount transferred to Contingency Fund		---	994.10	IX. Public Accounts disbursements			1212.95
				62.89	-Small Savings and Provident Fund		90.18	
				7.77	-Reserve Funds		18.27	
				54.21	-Suspense and Miscellaneous		(-) 40.83	
				633.29	-Remittance		847.57	
				235.94	-Deposits and Advances		297.76	
1168.98	X. Public Accounts receipts		1463.54	12.01	X. Cash Balance at end of 31 March 2006			20.46
189.65	-Small Savings and Provident Fund	188.68		---	-Cash in Treasuries and Local Remittances	---	---	
16.92	-Reserve Funds	9.70		(-)103.18	-Deposits with Reserve Bank		(-) 64.51	
6.10	-Suspense and Miscellaneous	51.57		1.11	-Departmental Cash Balance including Departmental Cheques		1.08	
652.49	-Remittance	918.25			- Cash Balance Investment		83.89	
303.82	-Deposits and Advances	295.34		114.08				
	Total		1817.37	1428.55	Total			1817.37

Appendix – 1.6
Sources and Application of funds
(Reference: Paragraph 1.3; Page 3)

(Rupees in crore)

2004-05	SOURCES	2005-06
1501.86	1. Revenue receipts	1653.65
22.30	2. Recoveries of Loans and Advances	22.98
118.07	3. Increase in Public debt	154.70
174.87	4. Net receipts from Public account	250.59
126.76	-Increase in Small Savings	98.50
67.88	-Increase in Deposits and Advances	(-) 2.43
9.14	-Decrease in Reserve Funds	(-) 8.57
(-)48.11	-Net effect of Suspense and Miscellaneous transactions	92.41
19.20	-Net effect of Remittance transactions	70.68
---	5. Net effect of Contingency Fund transactions	---
---	6. Decrease in closing cash balance	---
1817.10	<i>Total</i>	2081.92
	APPLICATIONS	
1395.51	1. Revenue expenditure	1588.01
34.41	2. Lending for development and other purposes	34.09
329.53	3. Capital expenditure	451.37
---	4. Net effect of Contingency Fund transactions	---
57.65	5. Increase in closing cash balance	8.45
1817.10	<i>Total</i>	2081.92

Appendix – 1.7

Time series data on State Government finances

(Reference: Paragraph 1.3 ; Page 3 & 15)

(Rupees in crore)

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Part A. Receipts</i>						
1. Revenue Receipts	828.22	867.79	1021.61	1370.95	1501.86	1653.65
(i) Tax Revenue	14.43(2)	19.12 (2)	27.96 (3)	33.85 (2)	39.55 (3)	55.05 (3)
Agricultural Income Tax	---	---	---	---	---	---
Sales Tax	6.06(42)	9.85 (52)	18.20 (65)	23.32 (69)	28.08 (71)	41.59 (76)
State Excise	0.96(7)	1.36 (7)	1.29 (5)	1.36 (4)	1.40 (4)	1.46 (3)
Taxes on Vehicles	2.02(14)	2.10 (11)	2.56 (9)	3.38 (10)	3.80 (10)	4.35 (8)
Stamps and Registration fees	0.07(0)	0.08 (0)	0.08 (0)	0.13 (0)	0.10 (0)	0.17 (0)
Land Revenue	1.16(8)	1.24 (6)	0.97 (3)	0.72 (2)	0.86 (2)	1.59 (3)
Taxes on goods and passengers	0.51(4)	0.53 (3)	0.57 (2)	0.61 (2)	0.69 (2)	0.99 (2)
Other Taxes	3.65(25)	3.96 (21)	4.29 (15)	4.33(13)	4.62 (12)	4.90 (9)
(ii) Non Tax Revenue	40.37(5)	44.87 (5)	52.63 (5)	58.01 (4)	75.60 (5)	120.09 (7)
(iii) State's share of Union Taxes	87.45(11)	43.73 (5)	94.60 (9)	130.33 (10)	155.79 (10)	225.83 (14)
(iv) Grants-in-aid from GOI	685.97(83)	760.07 (88)	846.42 (83)	1148.76(84)	1230.92(82)	1252.68 (76)
2. Miscellaneous Capital Receipts	---	---	---	---	---	---
3. Total Revenue and Non-debt capital receipts (1+2)	828.22	867.79	1021.61	1370.95	1501.86	1653.65
4. Recoveries of Loans and Advances	12.41	15.10	16.70	20.05	22.30	22.98
5. Public Debt Receipts	230.82	198.26	265.38	300.96	176.56	253.20
Internal Debt (excluding Ways & Means Advances and Overdrafts)	91.17	74.79	213.03	220.93	108.78	243.40
Net transactions under Ways & Means Advances and Overdraft	97.73	38.82	---	---	---	---
Loans and advances from GOI ⁴⁸	41.92	84.65	52.35	80.03	67.78	9.80
6. Total receipts in Consolidated Fund (3+4+5)	1071.45	1081.15	1303.69	1691.96	1700.72	1929.83
7. Contingency Fund Receipts	---	---	---	---	---	---
8. Public Account Receipts⁴⁹	848.18	915.83	955.23	960.28	1168.98	1463.54
9. Total Receipts of the State (6+7+8)	1919.63	1996.98	2258.92	2652.24	2869.70	3393.37
<i>Part B. Expenditure/Disbursement</i>						
10. Revenue Expenditure	1021.61(86)	1128.22 (89)	1130.95 (86)	1287.77 (78)	1395.51 (81)	1588.01 (78)
Plan	319.19(31)	382.04 (34)	353.81 (31)	370.53 (29)	419.13 (30)	539.94 (34)
Non-Plan	702.42(69)	746.18 (66)	777.14 (69)	917.24 (71)	976.38 (70)	1048.07 (66)
General Services	334.84(33)	392.37 (35)	405.63 (36)	462.54 (36)	514.65(37)	541.64 (34)
Economic Services	315.74(31)	317.92 (28)	318.80 (28)	389.74 (30)	404.36 (29)	498.78 (31)
Social Services	371.03(36)	417.93 (37)	406.53 (36)	435.49 (34)	476.50(34)	547.59 (34)
Grants-in-aid and Contributions	---	---	---	---	---	---
11. Capital Expenditure	163.69(14)	138.51 (11)	187.97 (14)	371.68 (22)	329.54 (19)	451.37 (22)
Plan	164.96(101)	143.83 (104)	185.05 (98)	359.48 (97)	319.89 (97)	453.90 (101)
Non-Plan	(-)1.27(-1)	(-) 5.32 (-4)	2.92 (2)	12.20 (3)	9.65 (3)	(-) 2.53 (-1)
General Services	5.98(4)	8.93 (6)	8.53 (5)	16.72 (4)	10.95 (3)	13.46 (3)
Social Services	63.60(39)	56.40 (41)	74.15 (39)	124.28 (33)	77.97 (24)	89.95 (22)
Economic Services	94.10(57)	73.18 (53)	105.29 (56)	230.68 (62)	240.62 (73)	347.96 (77)
12. Loans and Advances given	30.60	38.50	34.72	37.23	34.41	34.09
13. Total (10+11+12)	1215.90	1305.23	1353.64	1696.68	1759.46	2073.47
14. Repayments of Public Debt	72.05	26.25	100.95	214.57	58.49	98.50
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6.70	12.33	17.02	26.92	31.14	79.76
Net Transactions under Ways and Means Advances and Overdraft	---	---	49.77	85.71	---	---
Loans and Advances from GOI	65.35	13.92	34.16	101.94	27.35	18.74

⁴⁸ Include Ways and Means Advances from Government of India.

⁴⁹ Excludes 'other accounts' figures

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
15. Appropriation to Contingency Fund	---	---	---	---	---	---
16. Total disbursement out of Consolidated Fund (13+14+15)	1287.95	1331.48	1454.59	1911.25	1817.95	2171.97
17. Contingency Fund Disbursement	---	---	---	---	---	---
18. Public Account Disbursement ⁵⁰	585.20	737.12	730.83	697.88	994.10	1212.95
19. Total disbursement by the State (16+17+18)	1873.15	2068.60	2185.41	2609.13	2812.05	3384.92
Part C. Deficits						
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-193.39)	(-260.43)	(-109.35)	(+83.18)	(+106.35)	(+) 65.64
21. Fiscal Deficit (3+4-13)	(-375.27)	(-422.34)	(-315.32)	(-305.69)	(-235.30)	(-) 396.84
22. Primary Deficit (21-23)	(-274.07)	(-276.16)	(-182.26)	(-139.07)	(-53.80)	(-) 212.19
Part D. Other data						
23. Interest payments (included in the revenue expenditure)	101.20	146.18	133.06	166.62	181.50	184.65
24. Arrears of Revenue (Percentage of Tax and Non-tax Revenue Receipts)	NA	NA	NA	NA	NA	NA
25. Financial Assistance to local bodies etc	50.67	58.63	98.18	101.39	116.61	137.61
26. Ways and Means Advances/ Overdraft availed (days)	31/34	117/78	178/32	75/---	92/---	8/---
27. Interest on WMA/Overdraft	0.49	1.10	1.09	0.61	0.48	0.03
28. Gross State Domestic Product ⁵¹	1768.72	1924.17	1940.05	2091.32	2441.47	2693.96
29. Outstanding Debt (year end)	1330.19	1574.75	1832.44	2043.51	2288.35	2541.55
30. Outstanding guarantees(year end)	55.39	89.17	---	113.28	136.70	145.02
31. Maximum amount guaranteed (year end)	106.12	146.61	---	168.69	229.39	269.73
32. Number of incomplete projects	18	14	03	04	09	07
33. Capital blocked in incomplete projects	3.47	41.00	32.05	84.58	18.37	97.08

⁵⁰ Excludes 'other accounts' figures⁵¹ Projected figures furnished by the Directorate of Economics & Statistics, Government of Mizoram.

Appendix – 1.8

Cases of Misappropriation reported to Audit

(Reference: Paragraph 1.6.5; Page 15)

(In lakh of rupees)

Sl. No.	Department	Upto 1999-2000		2000-01		2001-02		2002-03		2003-04		Total	
		N	A	N	A	N	A	N	A	N	A	N	A
1.	Education	1	0.03	-	-	-	-	-	-	-	-	1	0.03
2.	General Administration	4	4.19	-	-	-	-	-	-	-	-	4	4.19
3.	Home	1	1.06	-	-	-	-	-	-	-	-	1	1.06
4.	Public Works	1	0.26	-	-	-	-	-	-	-	-	1	0.26
5.	Food and Civil Supplies	5	2.65	-	-	-	-	-	-	-	-	5	2.65
6.	Transport	4	1.08	-	-	1	1.65	1	2.35	-	-	6	5.08
7.	Power and Electricity	5	74.75	-	-	-	-	-	-	-	-	5	74.75
8.	Co-operation	1	26.50	-	-	-	-	-	-	-	-	1	26.50
9.	Forest	2	0.86	-	-	-	-	-	-	-	-	2	0.86
10.	Rural Development	-	-	-	-	-	-	1	1.98	-	-	1	1.98
11.	Finance	1	0.01	-	-	-	-	-	-	1	1.99		2.00
	Total	26	11.79			1	1.65	2	4.33	1	1.99	28	119.36

Appendix – 1.9
Statement showing Return on Investment
(Reference: Paragraph 1.7.2 ; page 16)

(Rupees in lakh)

Sl. No.	Name of the PSUs	No. of concerns	Investment at the end of 2004-05	Investment at the end of 2005-06	Dividend/ Interest received during 2005-06
1.	Government Companies	2*	144.60	144.60	Nil
2.	Co-operative Societies etc.	423	1023.26	1223.26	Nil

*** Investment in Government companies during 2005-06**

(Rupees in lakh)

Sl. No.	Name of Government company	Year of investment	Amount invested	Dividend/ Interest received
1.	Mizoram Small Industrial Development Corporation Ltd.	1978-79 to 1980-81	25.00	Nil
2.	Investment in public sectors and other undertaking	1987-88 to 1996-97	119.60	Nil
Total			144.60	

Appendix – 2.1

Statement showing areas in which major excess occurred

(Reference: Paragraph 2.3.1.1; page 26)

Grant No./Major Head	Areas in which major excess occurred	Excess (Rupees in crore)
4	Law and Judicial (Revenue - Voted)	
2014	Administration of Justice 114 – Legal Advisor and Counsels	0.11
16	Home	
2056	Jails 101 – Jails	0.69
2055	Police 114 – Wireless and Computers 109 – District Police 115 – Modernisation of Police Force	0.18 0.10 0.14
	Public Debt (Capital - Charged)	
6003	Internal Debt, 110-Ways and Means Advances	63.24
6003	Internal Debt, 101-Market Loans	15.00
6003	Internal Debt, 105-Loans from NABARD	38.19
6003	Loans and Advances, 111 – Special Securities issued to NSS Fund	0.40
6004	Loans and Advances, 04 – Loans for CSS	1.21

Appendix – 2.2

Statement showing cases where savings exceeded Rupees one crore in each case and also by more than 10 per cent of the total provision

(Reference: Paragraph 2.3.1.2; page 26)

(Rupees in crore)

Sl. No.	Number and name of Grant	Total Grant/ Appropriation	Actual expenditure	Savings	Percentage of savings
REVENUE SECTION (VOTED)					
1.	6 - Land Revenue and Reforms	18.09	16.07	2.02	11
2.	9 – Finance	116.63	99.21	17.42	15
3.	13 – Personnel and Administrative Reforms	4.09	1.30	2.79	68
4.	14 – Planning and Programme Implementation	91.58	19.18	72.40	79
5.	19 – Local Administration	46.32	32.41	13.91	30
6.	24 – Medical and Public Health Services	97.13	76.01	21.12	22
7.	30 – Relief and Rehabilitation	13.80	7.18	6.62	48
8.	34 – Animal Husbandry	30.55	25.82	4.73	15
9.	36 – Environment and Forest	33.10	29.34	3.76	11
10.	42 - Transport	17.23	14.97	2.26	13
CAPITAL SECTION (VOTED)					
11.	9 – Finance	5.00	---	5.00	100
12.	16 – Home	4.35	2.63	1.72	40
13.	39 - Electricity	160.57	126.90	33.67	21
REVENUE SECTION (CHARGED)					
14.	Public Debt	221.93	190.65	31.28	14
Total		860.37	641.67	218.70	

Appendix – 2.3

Statement showing persistent savings in excess of Rs.10 lakh and more than 20 per cent of the provision

(Reference: Paragraph 2.3.1.3; page 26)

Sl. No.	Number and name of Grant/Appropriation	2003-04			2004-05			2005-06		
		Total Grant/Appropriation (Rupees in crore)	Savings	Percentage of savings to total provision	Total Grant/Appropriation (Rupees in crore)	Savings	Percentage of savings to total provision	Total Grant/Appropriation (Rupees in crore)	Savings	Percentage of savings to total provision
REVENUE SECTION (VOTED)										
1.	14- Planning and Programme Implementation	21.07	15.31	73	83.52	68.72	82	91.58	72.40	79
CAPITAL SECTION (VOTED)										
2.	9- Finance	5.00	5.00	100	5.00	5.00	100	5.00	5.00	100
3.	24 – Medical and Public Health Services	0.58	0.58	100	0.18	0.18	100	0.34	0.29	85

Appendix – 2.4

Statement showing excess expenditure yet to be regularised by
the State Government

(Reference: Paragraph 2.3.2.1; page 27)

(Rupees in crore)

Year	No. of grants/ appropriations	Grants/Appropriation(s)	Amount of Excess	Amount for which explanation not furnished to PAC
2002-03	10	1,4,16,19,34,35,36,43,45 and Public Debt	595.30	---
2003-04	5	17, 22, 39, 43 and Public Debt	387.34	---
2004-05	6	1, 2, 4, 38, 39 and Public Debt	308.98	
Total	21		1291.62	

Appendix – 2.5

Statement showing the excess expenditure under Grant/Appropriation requiring regularisation

(Reference: Paragraph 2.3.2.2; page 27)

Sl. No.	Number and name of Grant/Appropriation	Total Grant/ Appropriation	Expenditure	Excess
		Rupees	Rupees	Rupees
A. REVENUE SECTION (VOTED)				
1.	4 – Law and Judicial	3,46,35,000	3,59,87,000	13,52,000
2.	12 – Parliamentary Affairs	23,38,000	24,51,000	1,13,000
3.	16 - Home	137,26,80,000	137,65,97,000	39,17,000
4.	33 – Soil and Water Conservation	8,12,69,000	8,13,76,000	1,07,000
Total : Revenue Section (Voted)		149,09,22,000	149,64,11,000	54,89,000
B. CAPITAL SECTION (CHARGED)				
5.	Public Debt	132,48,67,000	161,73,98,000	29,25,31,000
Total : Capital Section (Charged)		132,48,67,000	161,73,98,000	29,25,31,000
Grand Total :		281,57,89,000	311,38,09,000	29,80,20,000

Appendix – 2.6

Statement showing unnecessary supplementary provisions

(Reference: Paragraph 2.3.4.1; page 27)

(Rupees in crore)

Sl. No.	Number and name of Grant/ Appropriation	Amount of supplementary provision	Amount of savings
REVENUE SECTION (VOTED)			
1.	7 – State Excise	0.30	0.58
2.	9 – Finance	1.13	17.42
3.	11 – Secretariat Administration	0.11	2.29
4.	13 – Personnel and Administrative Reforms	0.24	2.79
5.	14 – Planning and Programme Implementation	31.86	72.40
6.	18 – Printing and Stationery	0.30	0.59
7.	23 – Art and Culture	0.08	0.27
8.	41 – Sericulture	0.04	0.30
9.	42 – Transport	0.01	2.26
10.	44 – Trade and Commerce	0.28	0.63
REVENUE SECTION (CHARGED)			
11.	Public Debt	26.43	31.28
CAPITAL SECTION (VOTED)			
12.	19 – Local Administration	0.15	2.06
13.	24 – Medical and Public Health Services	0.06	0.29
Total :		60.99	133.16

Appendix – 2.7

Statement showing excess supplementary grant obtained against actual requirement

(Reference: Paragraph 2.3.4.2; page 27)

(Rupees in lakh)

Sl. No.	Number and name of Grant	Original provision	Actual expenditure	Additional fund required	Supplementary Grant obtained	Net savings
1	2	3	4	5 (4-3)	6	7
REVENUE SECTION (VOTED)						
1.	6 – Land Revenue and Reforms	879.09	1606.69	727.60	929.52	201.92
2.	8 - Taxation	292.70	332.27	39.57	92.46	52.89
3.	15 – General Administration Department	2332.24	2498.25	166.01	426.38	260.37
4.	17 – Food and Civil Supplies	2489.16	3259.38	770.22	951.75	181.53
5.	19 – Local Administration	2008.96	3240.57	1231.61	2623.03	1391.42
6.	20 – School Education	19209.30	22559.74	3350.44	4330.87	980.43
7.	21 – Higher and Technical Education	3231.32	4173.32	942.00	1078.49	136.49
8.	24 – Medical and Public Health Services	6897.78	7600.58	702.80	2815.43	2112.63
9.	25 – Water Supply and Sanitation	4185.95	5471.68	1285.73	1641.46	355.73
10.	26 – Information and Publicity	421.40	438.58	17.18	51.50	34.32
11.	29 – Social Welfare	1340.81	2655.97	1315.16	1341.67	26.51
12.	30 – Relief and Rehabilitation	400.80	717.72	316.92	979.00	662.08
13.	31 - Agriculture	4509.85	7069.13	2559.28	2920.31	361.03
14.	32 - Horticulture	1091.35	1206.94	115.59	134.45	18.86
15.	34 – Animal Husbandry	1825.65	2582.21	756.56	1229.09	472.53
16.	35 - Fisheries	390.70	564.49	173.79	236.57	62.78
17.	36 – Environment and Forest	2332.05	2934.23	602.18	977.63	375.45
18.	37 - Cooperation	486.15	563.48	77.33	91.03	13.70
19.	38 – Rural Development	2151.35	2199.62	48.27	81.68	33.41
20.	39 - Electricity	8792.50	15445.41	6652.91	6795.79	142.88
21.	40 - Industries	2337.09	3134.53	797.44	939.33	141.89
22.	43 - Tourism	307.72	362.39	54.67	67.61	12.94
23.	45 – Public Works	4898.19	5937.28	1039.09	1064.11	25.02
CAPITAL SECTION (VOTED)						
24.	25 – Water Supply and Sanitation	1499.70	5916.43	4416.73	4841.04	424.31
25.	29- Social Welfare	264.10	543.29	279.19	297.40	18.21
26.	38 – Rural Development	1069.60	1898.97	829.37	860.07	30.70
27.	39 - Electricity	5224.05	12690.45	7466.40	10633.08	3366.68
28.	45 – Public Works	12675.40	19972.09	7296.69	9446.19	2149.50
	TOTAL	93544.96	137575.69	44030.73	57876.94	14046.21
			Say-	440.31	578.77	140.46
				crore	crore	crore

Appendix – 2.8

Statement showing insufficient supplementary grants by more than
Rs.10 lakh in each case leaving uncovered excess expenditure

(Reference: Paragraph 2.3.4.3; page 27)

(Rupees in crore)

Sl. No.	Number and name of Grant/ Appropriation	Original provision	Expenditure	Additional requirement	Supplementary Grant	Uncovered excess expenditure
REVENUE SECTION (VOTED)						
1.	4 – Land and Judicial	3.14	3.60	0.46	0.32	0.14
2.	16 - Home	124.28	137.66	13.38	12.99	0.39
CAPITAL SECTION (CHARGED)						
3.	Public Debt	63.26	161.74	98.08	69.22	29.25
Total :					82.53	29.78

Appendix – 2.9

Statement showing injudicious re-appropriation of funds which resulted in savings/excesses by over Rs.10 lakh

(Reference: Paragraph 2.3.5; page 27)

(Rupees in lakh)

Sl. No.	Number and name of grant/appropriation and Head of account	Budget provision (Original plus Supplementary)	Reappropriation Addition (+) Reduction (-)	Total Grant	Total expenditure	Savings (-) Excess (+)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
REVENUE SECTION (VOTED)						
1.	4- Law and Judicial 2014 – Administration of Justice 114 Legal Advisors and Counsels 01 Legal Remembrances	11.10	R: +4.01	15.11	26.27	(+) 11.16
2.	9 - Finance 2054 Treasury and Accounts Administration 095 Directorate of Accounts and Treasuries 02 District Treasury	390.74	S: 24.81	365.93	378.14	(+) 12.21
3.	11 – Secretariat Administration 2052 Secretariat General Services 090 Secretariat 04 Finance Department	175.35	S: 15.20 R: + 4.12	164.27	151.86	(-) 12.41
4.	13-Personnel and Administrative Reforms 2070 Other Administrative Services 003 Training 01 Direction (A.T.I.)	385.54	S: 8.48	377.06	107.54	(-) 269.52
5.	15- General Administration Department 2070 Other Administrative Services 115 Guest Houses, Government Hostels etc. 06 Circuit & Guest Houses, Calcutta	131.60	S: 0.13	131.47	100.47	(-) 31.00
6.	16 – Home 2055 Police 001 Direction and Administration 01 Direction	480.90	R: + 107.19 R: - 15.32 S: 2.12	570.65	989.48	(+) 418.83

(1)	(2)	(3)	(4)	(5)	(6)	(7)
7.	16 – Home 2055 Police 114 Wireless and Computers 01 Wireless Organisation	914.10	R: + 22.38 R: - 17.38	919.10	936.82	(+) 17.72
8.	16 – Home 2055 Police 109 District Police 01 D.E.F., Aizawl	809.70	R: + 34.28 R: - 22.31	821.67	831.94	(+) 10.27
9.	17– Food and Civil Supplies 2408 Food, Storage and Warehousing 01 Food 800 Other Expenditure 01 Transport Commissionerate	337.32	S: 34.29 R: - 9.25 R: + 3.04	296.82	286.77	(-) 10.05
10.	18 – Printing and Stationery 2058 Stationery and Printing 101 Purchase and Supply of Stationery Stores 01 Forms and Stationery	134.09	S: 3.59	130.50	82.07	(-) 48.43
11.	19 – Local Administration 2217 Urban Development 05 Other Urban Development Schemes 001 Direction and Administration 01 Direction	502.95	S: 2.02 R: - 38.88 R: + 1.90	463.95	410.29	(-) 53.66
12.	24– Medical and Public Health Services 2210 Medical and Public Health 05 Medical Education, Training and Research 105 Allopathy 01 Medical Education	209.75	S: 30.01 R: - 27.31 R: + 13.45	165.88	141.88	(-) 24.00
13.	25 – Water Supply and Sanitation 2215 Water Supply and Sanitation 01 Water Supply 001 Direction and Administration 02 Administration	3340.00	S: 60.13 R: - 96.11 R: + 28.88	3212.64	3224.19	(+) 11.55
14.	33 – Soil and Water Conservation 2402 Soil and Water Conservation 001 Direction and Administration 02 Administration	410.50	R: + 24.79 R: - 15.45	419.84	444.95	(+) 25.11
15.	35 - Fisheries 2405 Fisheries 001 Direction and Administration 02 Administration	163.20	R: + 4.58	167.78	150.92	(-) 16.86

(1)	(2)	(3)	(4)	(5)	(6)	(7)
16.	35 - Fisheries 2405 Fisheries 101 Inland Fisheries 02 Fresh Water Aquaculture	4.80	R: - 4.58	0.22	70.85	(+ 70.63)
17.	36 – Environment and Forest 2406 Forestry and Wild Life 02 Environmental Forestry and Wild Life 110 Wild Life Preservation 03 National Park & Sanctuary, Ngengpui (CSS)	47.14	S: 12.06 R: - 17.88	17.20	27.20	(+ 10.00)
18	44 – Trade and Commerce 2435 Other Agricultural Programmes 01 Marketing and quality control 800 Other Expenditure 01 Other Expenditure	301.76	R: - 0.94 R: + 0.39	301.21	238.24	(-) 62.97
CAPITAL SECTION (VOTED)						
19.	25 – Water Supply and Sanitation 4215 Capital Outlay on Water Supply and Sanitation 01 Water Supply 101 Urban Water Supply 01 Urban Water Supply	1036.95	R: + 1.04	1037.99	1237.98	(+ 199.99)
REVENUE SECTION (CHARGED)						
20.	Public Debt 2049 Interest Payments 01 Interest on Internal Debt 101 Interest on Market Loans 01 Interest on Loan from LIC (Housing)	3518.30	R: + 165.43	3683.73	2733.15	(-) 950.58
21.	Public Debt 2049 Interest Payments 01 Interest on Internal Debt 101 Interest on Market Loans 02 Interest on Loan from LIC (Water Supply)	286.95	R: + 12.52	299.47	253.38	(-) 46.09
22.	Public Debt 2049 Interest Payments 01 Interest on Internal Debt 101 Interest on Market Loans 03 Interest on Loan from LIC (Power Project)	52.34	R: + 63.92	116.26	37.14	(-) 79.12

S= Surrender

R= Re-appropriation

Appendix – 2.10

Statement showing the cases where anticipated savings were not surrendered

(Reference: Paragraph 2.3.6; page 27)

(Rupees in lakh)

Sl. No.	Number and name of Grant	Total Grant	Total saving	Amount surrendered	Unsurrendered saving and its percentage (in bracket) to total saving
(1)	(2)	(3)	(4)	(5)	(6)
REVENUE SECTION (VOTED)					
1.	1- Legislative Assembly	638.84	22.00	20.11	1.89 (9)
2.	3 - Council of Ministers	189.60	8.53	3.22	5.31 (62)
3.	5 - Vigilance	106.26	3.24	2.79	0.45 (14)
4.	6 - Land Revenue and Reforms	1808.61	201.92	150.94	50.98 (25)
5.	9 - Finance	11662.75	1742.19	42.44	1699.75 (98)
6.	13 - Personnel and Administration Reforms	408.95	279.12	9.60	269.52 (97)
7.	15 - General Administration Department	2758.62	260.37	219.31	41.06 (16)
8.	17 - Food and Civil Supplies	3440.91	181.53	121.64	59.89 (9)
9.	18 - Printing and Stationery	551.82	59.29	10.86	48.43 (82)
10.	19 - Local Administration	4631.99	1391.42	1232.64	158.78 (11)
11.	20 - School Education	23540.17	980.43	934.69	45.74 (5)
12.	23 - Art and Culture	334.80	26.51	26.37	0.14 (1)
13.	24 - Medical and Public Health Services	9713.21	2112.63	1032.50	1080.13 (51)
14.	25 - Water Supply and Sanitation	5827.41	355.73	162.53	193.20 (54)
15.	26 - Information and Publicity	472.90	34.32	20.92	13.40 (39)
16.	27 - District Councils	6722.23	2.32	---	2.32 (100)
17.	29 - Social Welfare	2682.48	26.51	19.11	7.40 (28)
18.	31 - Agriculture	7430.16	361.03	322.75	38.28 (11)
19.	32 - Horticulture	1225.80	18.86	6.09	12.77 (68)
20.	35 - Fisheries	627.27	62.78	59.64	3.14 (5)
21.	36 - Environment and Forest	3309.68	375.45	368.05	7.40 (2)
22.	39 - Electricity	15588.29	142.88	133.46	9.42 (7)
23.	41 - Sericulture	622.90	30.03	2.55	27.48 (92)

(1)	(2)	(3)	(4)	(5)	(6)
24.	43 - Tourism	375.33	12.94	5.57	7.37 (57)
25.	44 - Trade and Commerce	504.40	63.27	---	63.27 (100)
CAPITAL SECTION (VOTED)					
26.	16 - Home	435.10	172.20	---	172.20 (100)
27.	19 - Local Administration	3433.30	206.07	---	206.07 (100)
28.	24 - Medical and Public Health Services	34.12	29.12	8.51	20.61 (71)
29.	26 - Information and Publicity	15.00	8.00	---	8.00 (100)
30.	29 - Social Welfare	561.50	18.21	---	18.21 (100)
31.	38 - Rural Development	1929.67	30.70	8.00	22.70 (74)
REVENUE SECTION (CHARGED)					
32.	1 - Legislative Assembly	40.00	6.96	5.30	1.66 (4)
33.	4 - Law and Judicial	161.40	2.94	1.10	1.84 (63)
34.	Public Debt	22193.12	3128.27	332.31	2795.96 (89)
Total :					7094.77
Say: Rs.71 crore					

Appendix – 2.11

Statement showing available savings of Rupees one crore and above not surrendered

(Reference: Paragraph 2.3.6; page 28)

(Rupees in crore)

Sl. No.	Number and name of Grant	Total Grant	Total saving	Amount surrendered	Unsurrendered saving and its percentage (in bracket) to total saving
REVENUE SECTION (VOTED)					
1.	9 - Finance	116.63	17.42	0.42	17.00 (98)
2.	13 - Personnel and Administrative Reforms	4.09	2.79	0.10	2.69 (96)
3.	19 - Local Administration	46.32	13.91	12.33	1.58 (11)
4.	24 - Medical Public Health Services	97.13	21.13	10.33	10.80 (51)
5.	25 - Water Supply and Sanitation	58.27	3.56	1.63	1.93 (54)
CAPITAL SECTION (VOTED)					
6.	16 - Home	4.35	1.72	---	1.72 (100)
7.	19 - Local Administration	34.33	2.06	---	2.06 (100)
REVENUE SECTION (CHARGED)					
8.	<i>Public Debt</i>	221.93	31.29	3.32	27.97 (89)
Total :					65.75

Appendix – 2.12

Statement showing expenditure on a Scheme/Service incurred without budget provision and re-appropriation

(Reference: Paragraph 2.3.7; page 28)

(Amount in Rupees)

Sl. No.	Number and name of Grant	Head of Account	Actual expenditure without provision
1.	Public Debt	6003 (110)	63,24,00,000
2..	-do-	6003 (101)	15,00,00,000
3.	-do-	6003 (111)	39,55,000
4.	-do-	6004 (04) (800)	1,20,75,000
Total :			79,84,30,000
			Say: Rs.79.84 crore

Appendix – 2.13

Statement showing the cases where amount surrendered was in excess
of actual savings/even without savings

(Reference: Paragraph 2.3.8; page 28)

(Rupees in lakh)

Sl. No.	Number and name of Grant	Total Grant	Total saving/excess	Amount surrendered	Amount surrendered in excess
(A) Surrender in excess of actual savings					
REVENUE SECTION (VOTED)					
1.	8 - Taxation	385.16	52.89	56.12	3.23
2.	11 - Secretariat Administration	2775.33	228.94	239.54	10.60
3.	14 - Planning and Programme Implementation	9157.85	7239.85	7241.64	1.79
4.	21 - Higher and Technical Education	4309.81	136.49	194.16	57.67
5.	28 - Labour and Employment	446.88	6.93	7.16	0.23
6.	34 - Animal Husbandry	3054.74	472.53	474.34	1.81
7.	37 - Cooperation	577.18	13.70	13.92	0.22
8.	38 - Rural Development	2233.03	33.41	65.60	32.19
9.	40 - Industries	3276.42	141.89	152.35	10.46
10.	42 - Transport	1723.11	226.39	243.56	17.17
11.	45 - Public Works	5962.30	25.02	25.22	0.20
CAPITAL SECTION (VOTED)					
12.	25 - Water Supply and Sanitation	6340.74	424.31	425.12	0.81
13.	36 - Environment and Forest	240.32	0.26	20.16	19.90
14.	42 - Transport	198.00	1.73	2.73	1.00
REVENUE SECTION (CHARGED)					
15.	2 - Governor	184.13	2.40	2.78	0.38
Total :			9006.74	9164.40	157.66
Say :			90.07	91.65	1.58
			crore	crore	crore
(B) Surrender even without savings					
REVENUE SECTION (VOTED)					
1.	16 - Home	13726.80	39.17	141.22	---
2.	33 - Soil and Water Conservation	812.69	1.07	23.46	---
CAPITAL SECTION (CHARGED)					
3	Public Debt	13248.67	2925.31	374.01	---
Total :			2965.55	538.69	---
Say :			29.66	5.39	---
			crore	crore	

Appendix – 2.14

Statement showing the name of the Departmental Controlling Officers, the expenditure (31.10.2005 to 31.03.2006 Accounts) of which remained un-reconciled till June 2006

(Reference : Paragraph 2.3.10 page 29)

(Rupees in crore)

Sl. No.	Name of the Departmental Controlling Officers	Major Head	Amount
1.	Secretary, Sectt. Administration Department	2013	1.81
		2052	0.24
2.	Commissioner of Taxation	2040	3.32
3.	Secretary, Finance	8007	0.40
4.	Director General of Police	2055	115.77
		4055	2.63
		2070	2.08
5.	Director of Sports & Youth Services	2204	8.18
6.	Director Labour & Employment	2230	4.40
7.	Chief Engineer, PHE	4851	0.76
8.	Director of Fisheries	2405	4.72
		2552	0.93
9.	Commissioner, Rural Development	2515	14.38
		2505	3.35
		2575	9.83
		2501	3.94
		4515	2.54
		4575	16.45
TOTAL:			195.73

Appendix – 3.1

Statement showing the details of extra expenditure on management cost

(Reference: Paragraph: 3.1.7.6 ; page 38)

Sl. No.	Particulars	Aizawl	Champhai	Kolasib	Lunglei	Mamit	Saiha	Serchip
1.	Total expenditure in the district during the year							
	2002-03	183.18	69.83	46.69	91.67	31.72	59.31	56.07
	2003-04	222.74	126.45	85.62	152.75	87.25	84.02	57.13
	Total	405.92	196.28	132.31	244.42	118.97	143.33	113.20
2.	Actual expenditure incurred on management cost during							
	2002-03	12.26	8.09	6.28	3.47	3.60	9.02	0.70
	2003-04	14.96	13.26	5.65	11.64	9.98	7.57	6.26
	Total	27.22	21.35	11.93	15.11	13.49	16.59	6.96
3.	Permissible expenditure							
	2002-03	10.99	4.19	2.80	5.50	1.90	3.56	3.36
	2003-04	13.36	7.59	5.14	9.16	5.23	5.04	3.42
	Total	24.35	11.78	7.94	14.66	7.13	8.60	6.78
4.	Expenditure incurred in excess permissible limit	2.87	9.57	3.99	0.45	6.36	7.99	0.18

*Source: Information furnished by Department.***Total excess expenditure = Rs.31.41 lakh**

Appendix – 3.2

**Statement showing the expenditure on Quality related interventions during the years
2003-04 to 2005-06**

(Reference: Paragraph 3.1.8 ; page 38)

(Rupees in lakh)

Particulars	2003-04	2004-05	2005-06	Total
1. Total Expenditure during the year on implementation of SSA in the State	875.89	3124.75	3599.33	7599.97
2. Expenditure on account of:				
a) Execution of Civil Works	161.84 (18)	1065.55 (34)	672.45 (19)	1899.84 (25)
b) Payment of Salary	365.19 (42)	640.93 (21)	764.68 (21)	1770.80 (23)
Sub Total	527.03(60)	1706.48(55)	143.13(40)	3670.64(48)
3. Expenditure on				
a) Innovative education for Disabled (IED)	3.76 (-)	17.00 (1)	40.75 (1)	61.51 (1)
b) Supply of Text Books	103.95 (12)	243.89 (8)	269.95 (7)	617.79 (8)
c) Teaching and Learning Material	0.50 (-)	82.25 (3)	159.20 (4)	241.95 (3)
d) Innovative activities	7.88 (1)	446.55 (14)	399.99 (11)	854.42 (11)
e) Research and Evaluation	22.54 (53)	23.20 (1)	25.29 (1)	71.03 (1)
f) Teachers/Community Training	9.08 (1)	66.95 (2)	176.94 (5)	252.97 (3)
Sub Total	147.71(17)	879.84(28)	1072.12(30)	2099.67(28)

Note: Figures in the brackets indicate percentage of Expenditure to total expenditure

Source: Information furnished to Audit by the Rajya Mission.

Appendix – 3.3

Delay in release of fund by the Government of India

(Reference : Paragraph 3.2.8.3 ; page 54)

(Rupees in lakh)

Year	Amount released by the Government of India	Date of Release	Amount released by the State	Date of release	Delay
2000-01	131.25	28.3.2001	131.25	14.6.2001	77 days
	100.00	23.3.2001	105.00	14.6.2001	81 “
	5.00	12.3.2001			93 “
Total	236.25		236.25		
2001-02	21.74	27.3.2002	21.74	03.05.2002	36 days
	95.00	28.3.2002	95.00	- do -	35 “
	60.00	31.3.2002	60.00	- do -	32 “
Total	176.74		176.74		
2002-03	10.00	10.3.2003	10.00	9.5.2003	59 days
	28.18	29.3.2003	28.18	12.5.2003	43 “
Total	38.18		38.18		
Grand Total	451.17				

Appendix – 3.4

Statement showing the details of drinking water supply schemes against which NABARD loan was obtained

(Reference: paragraph 3.3.7 ; Page 68)

(Rupees in lakh)

SI No	Name of water supply scheme	Year of administrative approval	Estimated cost	Cost sharing		Release of fund	Expenditure incurred	Year of NABARD loan sanctioned
				Government contribution	NABARD portion			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Composite Vairengte	2001-02	322.88	43.42	279.46	328.82	328.82	2001-02
2.	Bilkhawthlir and N. Chhimluang	2001-02	312.72	45.13	267.59	312.72	312.72	2001-02
3.	Composite N. Kawnpui	2000-01	1,844.00	820.34	1,023.66	1,812.95	1,812.95	2003-04
4.	Management and regulation of drinking water supply	2003-04	384.32	57.65	326.67	381.67	381.67	2003-04
5.	Augmentation of Khawllailung (Bunghmun)	2003-04	88.50	57.84	30.66	78.00	78.00	2005-06
6.	Augmentation of Khuangthing		89.07	32.05	57.02	79.00	79.00	
7.	Construction of Zamuang-Rengdil		239.90	154.44	85.46	233.23	233.23	
8.	Augmentation of Zawlnuam		48.35	30.61	17.74	49.15	48.03	
9.	Augmentation of Chhingchhip		103.56	51.26	52.30	73.39	73.39	
10.	Augmentation of Buangpui		31.80	19.75	12.05	31.80	31.80	
11.	Improvement of E. Bungtlang		56.10	24.06	32.04	42.00	42.00	
12.	Improvement of New Serchhip		51.80	38.57	13.23	51.81	51.81	
13.	Construction of Thingsulthliah, Saisih and Aichalkawn		110.00	73.59	36.41	95.00	95.00	
Total			3,683.00	1,448.71	2,234.29	3569.54	3,568.42	

Source: Information furnished by Finance Department; Chief Engineer, PHED and NABARD

Appendix -3.5

**Statement showing the repayment of NABARD loan and payment of interest
(Reference: Paragraph 3.3.7 ; Page 69)**

(Rupees in lakh)

Year	NABARD loan repayment		Interest paid		Interest on overdue interest paid
	Due	Paid	Due	Paid	
2002-03	NIL	NIL	29.89	29.89	0.13
2003-04	NIL	NIL	57.44	57.44	0.27
2004-05	43.40	43.40	108.49	108.49	5.02
2005-06	109.41	109.41	120.26	120.26	0.58
Total	152.81	152.81	316.08	316.08	6.00

Source: Information furnished by Finance Department and NABARD.

Appendix – 4.1

Statement showing the admissible cost of work for price escalation and amount paid on price escalation for labour charges

(Reference : Paragraph 4.1 ; page 82)

Sl. No.	Sub-head of work	Admissible cost of work for price escalation (85% of value of work done) (Rupees)	Amount paid for price escalation for labours (Rupees)
1	Construction of Administrative Block Building	8651816	1201643
2	Construction of Type I Quarters	22579972	3136104
3	Construction of Type II Quarters	24792418	3373715
4	Construction of Type III Quarters	29042770	4124715
5	Construction of Type IV Quarters	19727716	2739961
6	Construction of Type V Quarters	9099920	1223879
	Total	113894612	15800017

Appendix – 4.2

Statement showing the details of excess expenditure due to fictitious measurement of earthwork in excavation

(Reference: Paragraph 4.4 ; page 85)

Soil Class

Ordinary soil (cum)		Hard soil(cum)	Soft rock (cum)	Total (cum)
a (i)	a (ii)	b	c (i)	
774.98	288.61	102.29	196.12	1362.00
2499.95	969.26	588.97	1238.32	5296.50
3821.79	2180.67	830.43	2144.76	8977.65
1238.50	354.59	122.05	854.36	2569.50
1508.32	346.37	660.32	897.49	3412.50
1004.72	818.89	583.66	262.73	2670.00
75.24	1504.72	2106.60	75.24	3761.80
10923.50	6463.11	4994.32	5669.02	28049.95

Item	Quantity (cum)	Rate per cum (Rupees)	Excess expenditure (Rupees)
Ordinary soil: a (i)	10923.50	42.20	4,60,971.70
a (ii)	6463.11	53.20	3,43,837.45
Hard soil: b	4994.32	66.50	3,32,122.28
Soft rock: c (i)	5669.02	205.00	11,62,149.10
			22,99,080.53
			22.99 lakh

Appendix - 4.3

Statement showing excess utilisation of MR labourers

(Reference: Paragraph 4.7; Page 88)

Classification of labour	Mandays required for laying 50 mm GI pipe		Mandays required for laying 40 mm GI pipe		Total Nos. of mandays required (Col. 3 + 5)	Rate of labourers	Expenditure involved as per norms (Rupees) (Col. 6 x 7)	No. of labourers utilised	Amount paid to labourers (Rupees) (Col. 7 x 9)	Difference Excess (+) Savings (-) (Rupees) (Col. 10 - 8)
	10 Rm	42,000 Rm	10 Rm	4800 Rm						
1	2	3	4	5	6	7	8	9	10	11
Skilled I	0.30	1260	0.20	96	1356	149	202044	1512	225288	(+) 23244
Skilled II	0.40	1680	0.30	144	1824	117	213408	4191	490347	(+) 276939
Semi Skilled	0.90	3780	0.90	432	4212	94	395928	3330	313020	(-) 82908
Unskilled	5.65	23730	5.50	2640	26370	84	2215080	36204	3041136	(+) 826056
Total					33762		3026460	45237	4069791	(+) 1043331

Appendix – 4.4

Statement showing details of reimbursable amounts remained unrealised

(Reference: Paragraph 4.15 ; page 96)

Sl no.	Name of the SBI branches	Period of claims	Amount (in Rupees)	Period of outstanding
1.	Darlawn	December 1998 to March 2006	56,87,172	7 years
2.	Aizawl	May 1996 to March 2006	37,06,163	9 years
3.	Dawrpui	November 1995 to March 2006	33,94,649	10 years
4.	Phullen	March 1994 to March 2006	52,36,868	11 years
5.	Bairabi	September 1993 to March 2006	30,79,677	12 years
6.	Champhai	September 1993to March 2006	2,79,836	12 years
7.	Mamit	September 1993 to March 2006	38,50,739	12 years
8.	Serchhip	October 1992 to March 2006	32,01,509	13 years
9.	Saitual	April 1991 to March 2006	13,22,674	14 years
10.	Bawngkawn	May 1991 to March 2006	33,45,123	14 years
11.	Lunglei	February 1991 to March 2006	30,79,712	15 years
12.	Vairengte	December 1989 to March 2006	35,04,414	16 years
13.	Zawlnuam	June 1990 to March 2006	49,52,438	16 years
14.	Saiha	July 1988 to March 2006	35,60,251	17 years
15.	Lawngtlai	September 1988 to March 2006	35,45,316	17 years
16.	Kolasib	January 1988 to March 2006	44,08,177	18 years
Total			5,61,54,718 i.e Rs.5.62 crore	

Appendix – 4.5

**Details of explanatory notes on paragraph of Audit Reports
pending as on September 2006**

(Reference: Paragraph 4.16; page 97)

Year of Audit Report	Audit Report placed before the State Legislative	Total numbers of Paragraphs and Reviews for which <i>suo-moto</i> explanatory notes are awaited	Name of Department
1996-97	15.07.1998	3.6 3.8 4.4	Finance General Administration PWD
2000-01	23.03.2002	3.4 3.5	General Administration District Council Affairs
2001-02	17.07.2003	3.2 & 3.3 3.4 3.6 3.9 3.10 4.1, 4.2 & 4.3 4.4, 4.5 & 5.1	Rural Development General Administration Local Administration General Administration, Health & Family Welfare, Education & Human Resources Development Finance Public Works PHE
2002-03	23.03.2004	3.9	Finance
2003-04	26.09.2005	4.6, 4.7, 4.8, 4.9 & 4.10 4.2 7.1	Public Works Rural Development Finance
2004-05	23.03.2006	3.1,4.2 & 4.3 3.2, 4.7, 4.8 & 4.9, 4.1 4.4 4.5 4.6	Health & Family Welfare Public Works Fisheries Agriculture Tourism Social Welfare

Appendix – 4.6

Status of outstanding Action Taken Notes (ATNs) on the recommendations of the Public Accounts Committee

(Reference: Paragraph 4.16 ; at page 97)

Year of Audit Report	Particulars of paragraph of Audit Report on which recommendations were made by the PAC but ATNs are awaited		Number of PAC Report on which recommendations were made	Departments involved
	Paragraph number	Total paragraphs		
1996-97	3.4 4.1 4.7 & 4.8 4.11 & 4.12	6	3 rd Report 12 th Report 6 th Report 7 th report	Agriculture Power & Electricity Power & Electricity Public Health Engineering
1997-98	3.5 4.3	2	9 th Report 8 th Report	Rural development Power & Electricity
1999-2000	4.5	1	12 th Report	Public Works

Appendix – 6.1
Statement showing the number of outstanding Inspection Reports and Paras with money value issued upto December 2005 and their position as on 30 June 2006

(Reference: Paragraph 6.9; page 115)

(Rupees in lakh)

Year	Sales Tax			Motor Vehicles Tax			Forest			Others		
	No. of I/Rs	No. of Paras	Money value	No. of I/Rs	No. of Paras	Money value	No. of I/Rs	No. of Paras	Money value	No. of I/Rs	No. of Paras	Money value
1990-1995	00	00	0.00	00	00	0.00	00	00	0.00	00	00	0.00
1995-1996	00	00	0.00	00	00	0.00	01	01	0.49	00	00	0.00
1996-1997	00	00	0.00	00	00	0.00	00	00	0.00	00	00	0.00
1997-1998	00	00	0.00	00	00	0.00	01	01	0.22	00	00	0.00
1998-1999	00	00	0.00	00	00	0.00	00	00	0.00	00	00	0.00
1999-2000	00	00	0.00	03	05	3.61	04	04	4.80	03	05	4.99
2000-2001	00	00	0.00	00	00	0.00	01	06	10.45	00	00	0.00
2001-2002	00	00	0.00	02	03	10.30	01	01	3.37	00	00	0.00
2002-2003	03	10	191.21	01	02	2.94	08	09	53.14	02	02	2.24
2003-2004	03	09	36.49	03	04	35.07	05	14	473.86	05	06	38.49
2004-2005	04	29	113.07	03	27	205.60	04	15	1118.37	13	25	135.19
2005-2006	03	30	390.90	00	00	0.00	02	09	388.90	03	07	54.63
Total	13	78	731.67	12	41	257.52	28	61	2053.60	26	45	235.54

Appendix – 7.1

Statement showing particulars of up-to-date Paid up Capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2006 in respect of Government companies

(Reference : Paragraphs 7.1.4 & 7.1.5; page 137)

(Figures in columns 3(a) to 4(f) are Rupees in lakh)

Sl. No.	Sector and name of the Company	Paid up Capital as at the end of 2005-2006					Equity/Loans received out of budget during the year		Other loans received during the year	Loans ¹ outstanding at the close of 2005-2006			Debt equity ratio for 2005-2006 (figures in bracket indicates for previous year) 4(f)/3(e)
		State Government	Central Government	Holding Company	Others	Total	Equity	Loans		Government	Others	Total	
(1)	(2)	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	(5)
1.	Government companies- Working Sector : Industrial Development and Financing Zoram Industrial Development Corporation Limited	1581.10	-	-	453.00	2034.10 ²	406.00	-	-	-	2185.94	2185.94	1.07:1 (1.30:1)
Total of the sector :		1581.10	-	-	453.00	2024.10²	406.00	-	-	-	2185.94	2185.94	1.07:1
2.	Sector : Handloom and Handicrafts Mizoram Handloom And Handicrafts Development Corporation Limited	744.70	37.00	-	-	781.70	50.00	-	-	-	-	-	-
Total of the sector :		744.70	37.00	-	-	781.70	50.00	-	-	-	-	-	-
3.	Sector : Food Processing Mizoram Food and Allied Industries Corporation Limited	1470.31	136.00	-	-	1606.31	109.00	-	-	-	100.00	100.00	0.06:1 (-)
Total of the Sector :		1470.31	136.00	-	-	1606.31	109.00	-	-	-	100.00	100.00	0.06:1
4.	Sector : Electronics Development Zoram Electronics Development Corporation Limited	527.90	-	-	-	527.90 ²	50.50	-	-	-	-	-	-
Total of the Sector :		527.90	-	-	-	527.90²	50.50	-	-	-	-	-	-
5.	Sector : Agriculture and Marketing Mizoram Agriculture Marketing Corporation Limited	441.10	-	-	-	441.10 ²	-	-	-	-	-	-	-
Total of the Sector :		441.10	-	-	-	441.10	-	-	-	-	-	-	-
Grand Total :		4765.11	173.00	-	453.00	5391.11	615.50	-	-	-	2285.94	2285.94	0.42 : 1 (0.44 : 1)

Figures are provisional as given by the companies.

¹ Loans outstanding at the close of 2005-2006 represents long term loan only.

² Includes share application money of Rs.1030.60 lakh (Sl. No. 1: Rs.456 lakh, Sl.No.3:Rs.109 lakh, Sl. No. 4: Rs.24.50 lakh and Sl. No.5: Rs.441.10 lakh)

Appendix - 7.2

Summarised financial results of Government Companies for the latest year for which accounts were finalised
(Reference : Paragraphs 7.1.7, 7.1.8, 7.1.11 and 7.1.12 ; pages 138)

(Figures in columns 7 to 12 and 15 are Rupees in lak)

Sl. No.	Sector and name of the company	Name of Department	Date of incorporation	Period of accounts	Year in which accounts finalised	Net Profit (+)/ Loss (-)	Net impact of audit comments	Paid up capital	Accumulated Profit (+)/ Loss (-)	Capital employed ³	Total return on capital employed ⁴	Percentage of return on capital employed	Arrears of accounts in terms of years	Turnover	Manpower (No. of employees)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
GOVERNMENT COMPANIES - WORKING															
Sector: Industrial Development and Fianacing															
1.	Zoram Industrial Development Corporation Limited	Industries	February 1978	2005-06	2006-07	(-) 201.29		2034.10	(-)1263.20	3752.74	(-)67.72	-	-	62.78	61
Total of the Sector :						(-) 201.29		2034.10	(-)1263.20	3752.74	(-) 67.72	-	-	62.78	61
Sector : Handloom and Handicrafts															
2.	Mizoram Handloom and Handicrafts Development Corporation Limited	Industries	December 1988	1998-99	2004-05	(-) 43.18	-	461.70	(-) 301.27	161.99	(-) 43.18	-	7	22.03	43
Total of the Sector :						(-)43.18		461.70	(-)301.27	161.99	(-)43.18	-		22.03	43
Sector : Food Processing															
3.	Mizoram Food and Allied Industries Corporation Limited	Industries	December 1989	2000-01	2004-05	(-)149.03		1170.31	(-)934.62	695.93	(-)149.03	-	5	6.71	96
Total of the Sector :						(-)149.03		1170.31	(-)934.62	695.93	(-)149.03	-		6.71	96
Sector : Electronics Development															
4.	Zoram Electronics Development Corporation Limited	Industries	March 1991	1999-00	2005-06	(-)44.67		337.36	(-)213.09	124.27	(-) 44.67	-	6	5.15	34
Total of the Sector :						(-) 44.67	-	337.36	(-) 213.09	124.27	(-) 44.67	-		5.15	34
Sector : Agriculture and Marketing															
5.	Mizoram Agricultural Marketing Development Corporation Limited	Trade and Commerce	February 1993	1999-00	2006-07	(-)64.41	-	354.00	(-)125.68	336.92	(-)64.41	-	6	-	27
Total of the Sector :						(-)64.41		354.00	(-)125.68	336.92	(-) 64.41	-			27
Grand Total :						(-)502.58		4357.47	(-) 2837.86	5071.85	(-) 369.01	-		96.67	261

³ Capital employed represents net fixed assets (including Capital work-in-progress) plus working capital except in case of Zoram Industrial Development Corporation Limited where the capital employed is worked out as a mean of aggregate of opening and closing balances of paid-up capital, free reserves and borrowings (including refinance).

⁴ For calculating total return on capital employed, interest on borrowed fund is added to net profit/subtracted from the loss as disclosed in profit and loss account.

Appendix – 7.3

Statement showing grants/subsidies received, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2006

(Reference : Paragraph 7.1.5; page 137)

(Rupees in lakh)

Sl. No.	Name of the Public Sector Undertaking	Grants/Subsidy ⁵ received during the year				Guarantees received during the year and outstanding at the end of the year ⁶					Waiver of dues during the year				Loans on which moratorium granted	Loans converted into equity during the year
		Central Government	State Government	Others	Total	Cash Credit from Banks	Loans from other sources	Letters of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contracts	Total	Loans repayment written off	Interest waived	Penal interest waived	Total		
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
A. GOVERNMENT COMPANIES																
1.	Zoram Industrial Development Corporation Limited	24.80 (G)	30.00 (G)	-	54.80 (G)	-	(1968.47)	-	-	(1968.47)	-	-	-	-	-	-
2.	Mizoram Handloom and Handicrafts Development Corporation Limited	4.24 (G)	10.00 (G)	-	14.24 (G)	-	-	-	-	-	-	-	-	-	-	-
3.	Mizoram Food and Allied Industries Corporation Limited	11.15 (G)	20.00 (G)	-	31.15 (G)	(26.21)	-	(73.79)	-	(100.00)	-	-	-	-	-	-
4.	Zoram Electronics Development Corporation Limited	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.	Mizoram Agricultural Marketing Corporation Limited	-	52.00 (G)	-	52.00 (G)	-	-	-	-	-	-	-	-	-	-	-
TOTAL – A :		40.19	112.00	-	152.19	(26.21)	(1968.47)	(73.79)	-	(2068.47)	-	-	-	-	-	-

⁵ Subsidy includes subsidy receivable at the end of the year which is also shown in brackets.

⁶ Figures in bracket indicate guarantees outstanding at the end of the year.

(G) Indicates grants received.

Appendix – 7.4

Financial position and working results of State Trading Scheme for three years from 2000-01 to 2002-03

(Reference: Paragraph 7.1.14; Page 140)

A. FINANCIAL POSITION		<i>(Rupees in crore)</i>		
1. Liabilities		2000-01	2001-02	2002-03
a)	Capital account	44.94	40.48	41.98
b)	Sundry creditors	16.02	13.77	12.94
c)	Interest on capital	57.35	57.05	59.00
	TOTAL	118.31	111.30	113.92
2. Assets :				
a)	Sundry Debtors			
i)	Realisable from AOs/BDOs	3.07	3.06	3.05
ii)	Realisable from Departmental Staff	20.78	20.84	21.45
b)	Closing stock	19.04	14.41	16.72
c)	Cash in hand with centres	6.74	4.88	3.16
d)	Cash with bank (MRB/SBI)	6.76	4.09	12.72
e)	Bills receivable from FCI	2.82	1.28	4.13
f)	Accumulated loss	59.10	62.74	52.69
	TOTAL	118.31	111.30	113.92

B. WORKING RESULTS		<i>(Rupees in crore)</i>		
Particulars		2000-01	2001-02	2002-03
A. Income				
i)	Sale of foodstuff	47.02	43.95	53.88
ii)	Transport subsidy	3.95	2.43	4.23
iii)	Increase(+)/Decrease(-)of stock	(-)4.71	(-) 4.63	(+)2.31
	Total 'A'	46.26	41.75	60.42
B. Expenditure				
i)	Purchase of foodstuff	47.60	37.92	54.39
ii)	Transportation charges	4.89	4.68	4.97
iii)	Employees cost	0.83	0.85	0.90
	Total 'B'	53.32	43.45	60.26
	Trading Profit (+)/Loss(-) (A-B)	(-) 7.06	(-) 1.70	(+) 0.16
C. Interest on capital				
		2.22	1.92	1.95
	Net Profit (+)/Loss (-)	(-) 9.28	(-) 3.62	(-) 1.79

Appendix – 7.5

Working results and operational performance of Mizoram State Transport
Department for the last three years ending 31 March 2004

(Reference : Paragraph 7.1.15; page 140)

(Rupees in lakh)

Sl. No.	Particulars	2001-02	2002-03	2003-04
			(Provisional)	
A.	WORKING RESULTS			
	Operating			
1	(a) Revenue	160.32	202.82	144.44
	(b) Expenditure	672.53	951.87	820.61
	(c) Deficit	512.21	749.05	676.17
	Non-operating			
2.	(a) Revenue	18.47	50.00	30.00
	(b) Expenditure	374.78	158.00	159.00
	(c) Deficit	356.31	108.00	129.00
	Total			
3.	(a) Revenue	178.79	252.82	174.44
	(b) Expenditure	1047.31	1109.87	979.61
	(c) Net Loss	868.52	857.05	805.17
B.	OPERATIONAL PERFORMANCE			
1.	Average number of vehicles held	79	63	63
2.	Average number of vehicles on road	37	33	33
3.	Percentage of utilisation of vehicles	47	52	52
4.	Number of employees and employee vehicle ratio	Information for transport services are not separately available		
5.	Number of routes operated at the end of the year	33	30	28
6.	Route Kilometres	2648	5879	5297
7.	Kilometres operated (in lakh)			
	(a) Gross	16.12	14.04	14.16
	(b) Effective	15.70	13.69	13.81
	(c) Dead	0.42	0.35	0.35
8.	Percentage of dead kilometres to gross kilometres	2.61	2.49	2.47
9.	Average Kilometres covered per bus per day	55.90	114	115
10.	Operating revenue per kilometre (Rupees)	10.21	14.81	10.47
11.	Average operating expenditure per kilometer (Rupees)	42.84	69.53	59.46
12.	Profit (+)/Loss (-) per kilometre (Rupees)	(-)32.63	(-) 54.72	(-) 48.99
13.	Number of operating depots	4	4	4
14.	Average number of accidents per lakh kilometres	0.00	0.00	0.00
15.	Passenger kilometres operated (in lakh)	25.50	235.89	116.07
16.	Occupancy ratio	42.78	46.53	32.52

Appendix – 7.6

Statement showing operational performance of Power and Electricity Department

(Reference : Paragraph 7.1.16; page 141)

Sl. No.		2002-2003	2003-04	2004-05
1.	Installed Capacity (MW) :			
	(a) Thermal (Diesel)	26.420	22.92	22.92
	(b) Hydro	8.250	8.25	14.25
	(c) Gas	---	---	---
	(d) Others	---	15	9.92
Total :		34.670	46.17	47.09
2.	Normal Maximum Demand in the State (MKwh)	77	72	88
3.	Power Generated (MKwh) :			
	(a) Thermal (Diesel)	3.080	0.7501	0.06
	(b) Hydro	6.852	9.8103	5.92
	(c) Gas	---	---	---
	(d) Others	---	---	0.59
Total :		9.932	10.5604	6.57
	Less : Auxiliary Consumption (MKwh) (Percentage in bracket)			
	(a) Thermal (Diesel)	0.11 (3.57)	0.0253 (10.84)	0.002 (1.16)
	(b) Hydro	0.12 (1.75)	0.2081 (89.16)	0.15 (87.21)
	(c) Gas	---	---	---
	(d) Others	---	---	0.02 (11.63)
Total :		0.23	0.2334	0.172
4.	Net Power Generated (MKwh)	9.710	10.3270	6.398
5.	Power purchased (MKwh)	258.750	259.99	380.03
6.	Free power received (MKwh)	-	-	-
7.	Total power available for sale (MU) (4+5+6)	268.460	270.32	386.428
8.	Power sold (MU) :			
	(a) Within the State	147.65	159.49	125.67
	(b) Outside the State	---	---	181.38
Total :		147.65	159.49	307.05
9.	Transmission and Distribution Losses (MU)	120.81	110.83	79.38
10.	Load Factor (Percentage)			
	(a) Diesel	12	28	41.45
	(b) Hydel	17.59	18	37
11.	Percentage of Transmission and Distribution to total Power available for sale	45.00	41	38.71 ⁵⁸
12.	Number of villages/town electrified			
	(a) Villages	685	695	695
	(b) Towns	22	22	22
Total :		707	717	717

⁵⁸ The percentage of T & D loss is calculated based on the T & D loss vis-à-vis power available for sale within the state.

Sl. No.		2002-2003	2003-2004	2004-2005
13.	Number of Pumpsets/Well energised (Public water supply)	15	15	---
14.	Number of Sub-station (i.e. 33 KV and above)	39	39	39
15.	Transmission/Distribution lines (in Kms)			
	(a) High Voltage (i.e. 132 KV, 66 KV & 33 KV)	1,685.00	1634.00	1634
	(b) Medium Voltage (i.e. 11 KV)	5,347.00	5313.25	5347
	(c) Low Voltage	7,817.00	7801.35	7817
Total :		14,849.00	14748.60	14798
16.	Connected Load (in MW)	145.680	206.854	188.8
17.	Number of consumers	123416	122610	128455
18.	Number of Employees :			
	(a) Technical	1584	1465	1415
	(b) General	650	755	798
Total :		2234	2220	2213
19.	Consumers/Employees ratio	55.24:1	55.23:1	58.05:1
20.	Total expenditure on staff during the year (Rupees in crore)	17.85	22.69	17.17
21.	Percentage of Expenditure on Staff to total Revenue expenditure	23.93	26	31.56
22.	Units sold in million units (percentage share to total units sold in bracket)			
	(a) Agriculture	---	---	---
	(b) Industrial	1.59 (1.08)	2.19 (1.37)	1.93 (0.63)
	(c) Commercial	10.58(7.17)	9.25 (5.80)	6.53 (2.13)
	(d) Domestic	111.36 (75.43)	107.07 (67.10)	84.45 (27.55)
	(e) Irrigation	---	---	---
	(f) Bulk Supply	9.47 (6.41)	17.27 (10.83)	8.65 (2.82)
	(g) Public Water Works	14.02 (9.49)	18.79 (11.78)	18.03 (5.88)
	(h) Public Lighting	3.76 (0.42)	4.93 (3.09)	5.60 (1.83)
	(i) Other categories	---	---	---
	(j) Inter State	---	---	181.38 (59.16)
Total :		147.65	159.49	306.57
23.	Revenue (Rupees in crore)	20.09	26.37	54.41
24.	Expenditure (Rupees in crore) :			
	(a) Cost of Fuel (HSD Oil)	1.16	0.67	0.26
	(b) Cost of Power purchase	46.64	55.72	76.1
	(c) Operations & Maintenance	8.95	6.73	8.38
	(d) Establishment expenditure	17.85	22.69	17.17
(e) Others Miscellaneous expenditure	---	---	---	
Total :		74.60	85.81	101.91
25.	Profit (+)/Loss (-)	(-) 54.51	(-) 59.44	(-)47.50

Appendix – 7.7

Statement showing department-wise outstanding Inspection Reports

(Reference: Paragraph 7.1.17; page 141)

Sl. No.	Name of Department	No. of Govt. Cos./(PSUs)/Departmentally managed Govt. Commercial Undertakings (Deptt.)	No. of outstanding IRs	No. of outstanding paras	Year from which paras outstanding
1.	Industries	4 (PSUs)	10	53	1995-1996
2.	Trade & Commerce	1 (PSUs)	1	5	2003-2004
3.	Food & Civil Supplies	1 (Deptt.)	11	31	1995-1996
4.	Transport	1 (Deptt.)	4	21	1993-1994
5.	Power	1 (Deptt.)	26	175	1998-1999
Total :			52	285	