

## **Appendix 1.1**

### **Part - A**

#### **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 – 1.1**  
**Part - B**

**LAYOUT OF FINANCE ACCOUNTS**  
**(Reference: Paragraph 1.1; Page : 1 )**

<b>Statement</b>	<b>Lay Out</b>
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 2007
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 - 1.1

## Part - C

## List of terms used in the Chapter-I and basis for their calculation

(Reference: Paragraph 1.2 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)	<u>Rate of Growth of the parameter (X)</u> 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
Average Interest Rate	Percentage of interest payment made to, average of financial liabilities of the State during the year.
Interest spread	GSDP growth – Average Interest Rates
Quantum spread	Debt stock * interest spread
Interest received as <i>per cent</i> to Loans Advanced	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 - 1.2**  
**(Para Reference No. 1.2.1.1, Page No 4. )**  
**Outcome indicators of the State Own Fiscal Correction Path**

Items		2004-05 Act	2005-06 Act	2006-07 (BE)	2006-07 (RE)	2007-08 (BE)	2008-09 (Proj)	2009-09 (Proj)
1	2	3	4	5	6	7	8	9
<b>A</b>	STATE REVENUE ACCOUNT							
1	Own Tax Revenue	39.56	55.06	46.78	63.15	68.13	74.95	82.45
2	Own Non Tax Revenue	75.60	120.09	115.02	119.73	97.97	102.87	108.02
3	Own Tax+ Non Tax Revenue(1+2)	115.16	175.15	161.80	182.88	166.10	177.82	190.47
4	Share in Central Taxes& Duties	155.78	225.83	271.45	271.45	340.89	374.98	412.48
5	Plan Grants	762.68	649.08	647.38	908.63	770.90	870.90	970.90
6	Non Plan Grants	468.25	603.60	614.37	630.43	658.46	682.20	693.33
7	Total Central Transfer (4 to 6)	1386.71	1478.51	1533.20	1810.51	1770.25	1928.08	2076.71
8	Total Revenue Receipts (3+7)	1501.87	1653.66	1695.00	1993.39	1936.35	2105.90	2267.18
9	Plan Expenditure	419.13	539.95	485.48	629.68	557.24	590.45	625.64
10	Non Plan Expenditure	976.38	1048.07	1074.46	1187.34	1216.27	1288.72	1362.46
	Of which							
11	Salary Expenditure	427.71	435.52	555.27	485.43	596.75	638.52	683.22
12	Pension	88.82	89.16	105.98	105.98	106.01	117.00	123.00
13	Interest Payments	181.50	184.65	206.98	226.80	214.08	227.96	239.77
14	Subsidies – General	---	---	---	---	---	---	---
15	Subsidies – Power	---	---	---	---	---	---	---
16	Total Revenue Expenditure (9+10)	1395.51	1588.02	1559.94	1817.01	1773.51	1879.17	1988.10
17	Salary+ Interest Payments + Pension (11+12+13)	698.03	709.33	868.12	818.21	916.84	983.48	1045.99
18	As per cent of Revenue Receipts(17/8)	46.47	42.89	51.22	41.21	47.21	46.70	46.14
19	Revenue Surplus(+)/Deficit(-) (8-16)	(+)106.36	(+) 65.64	(+) 135.06	(+) 176.38	(+) 162.84	(+) 226.73	(+) 279.08

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>B</b>	<b>CONSOLIDATED DEBT:</b>							
<b>1</b>	Outstanding debt and liability	2288.35	2541.55	2792.75	2808.21	3011.70	3245.15	3484.17
<b>2</b>	Total Outstanding guarantee	146.14	163.25	173.00	173.00	183.00	193.00	203.00
	(Of which guarantees on accounts of budgeted borrowing and SPV borrowing)	---	---	---	---	---	---	---
<b>C</b>	<b>CAPITAL ACCOUNT :</b>							
<b>1</b>	Capital Outlay	329.53	451.37	241.25	482.45	288.68	346.42	415.70
<b>2</b>	Disbursement of Loans and Advances	34.41	34.09	37.69	5.25	10.51	12.15	7.57
<b>3</b>	Recovery of Loans and Advances	22.30	22.98	22.83	22.99	22.70	23.50	24.00
<b>4</b>	Other Capital Receipts	---	---	---	---	---	---	---
<b>E</b>	<b>GROSS FISCAL DEFICIT :</b>							
	(8+D3 +D4) – (16+D1+D2)	(-) 235.28	(-) 396.84	(-) 121.05	(-) 288.33	(-) 113.65	(-) 108.34	(-) 120.19
<b>F</b>	<b>GSDP at current prices</b>	2441.47	2693.96	2965.49	2965.49	3258.60	3611.44	4006.35
	Actual/Assumed Growth Rate (per cent)	10.06	10.34	10.08	10.08	9.88	10.83	10.93
<b>G</b>	<b>INDICATORS AS PER CENT OF GSDP</b>							
<b>1</b>	Own Tax Revenue	1.62	2.04	1.58	2.13	2.09	2.08	2.06
<b>2</b>	Own Non- Tax Revenue	3.10	4.46	3.88	4.04	3.01	2.85	2.70
<b>3</b>	Total Central Transfer	56.80	54.88	51.70	61.05	59.70	53.39	51.84
<b>4</b>	Total Revenue Expenditure	57.16	58.95	52.60	61.27	54.43	52.03	49.62
<b>5</b>	Revenue Deficit	(+) 4.36	(+)2.44	(+)4.55	(+)5.95	(+)5.00	(+)6.28	(+)6.97
<b>6</b>	Gross Fiscal Deficit	(-) 9.64	(-) 14.73	(-) 4.08	(-)9.72	(-) 3.49	(-) 3.00	(-) 3.00
<b>7</b>	Outstanding debt and Liabilities	93.73	94.34	94.17	94.70	92.42	86.39	80.87

**Appendix – 1.3**  
**Summarised financial position of the Government of Mizoram as on 31 March 2007**  
**(Reference: Paragraph 1.2; Page 3 )**  
*(Rupees in crore)*

As on 31.03.2006	Liabilities		As on 31.03.2007
<b>1230.15</b>	<b>Internal Debt</b>		<b>1382.05</b>
	600.84	Market Loans bearing interest	709.08
	261.51	Loans from LIC	284.59
	0.07	Loans from General Insurance Corporation of India	0.07
	40.83	Loans from NABARD	48.27
	45.57	Compensation and other Bonds	41.01
	5.81	Loans from NCDC	3.94
	100.93	Loans from other Institutions	92.39
	12.13	Ways and Means Advances from RBI	31.72
	15.08	Overdraft from Reserve Bank of India	15.09
	133.45	Special Securities issued to National Small Savings Fund of the Central Government	141.96
	13.93	Other Loans	13.93
<b>591.85</b>	<b>Loan and Advances from Central Government</b>		<b>565.56</b>
	44.73	Non-Plan Loans	43.43
	342.89	Loans for State Plan Schemes	317.03
	0.02	Loans for Central Plan Schemes	0.02
	17.05	Loans for Centrally Sponsored Plan Schemes	18.81
	19.19	Loans for Special Schemes	18.30
	167.97	Ways and means advances towards expenditure, etc.	167.97
<b>0.10</b>	<b>Contingency Fund</b>		<b>0.10</b>
<b>719.55</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>862.84</b>
<b>406.33</b>	<b>Deposits</b>		<b>278.31</b>
<b>27.31</b>	<b>Reserve Funds</b>		<b>41.00</b>
<b>381.71</b>	<b>Suspense and Miscellaneous</b>		<b>410.57</b>
<b>206.89</b>	<b>Surplus on Government Account</b>		<b>458.54</b>
	65.64	Current year surplus	251.65
	141.25	Add Accumulated Surplus as on 31.3.06	206.89
<b>3563.89</b>	<b>Total</b>		<b>3998.97</b>
	<b>Assets</b>		
<b>3151.11</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>3617.55</b>

	13.68	Investment in Shares on Companies, Corporation, <i>etc.</i>	15.37	
	3137.43	Other Capital Outlay	3602.18	
<b>294.13</b>		<b>Loans and Advances</b>		<b>270.37</b>
	254.00	Loans for Housing	234.27	
	35.52	Other Loans	31.41	
	4.61	Loans to government servants	4.69	
--		<b>Reserve Fund Investment</b>		
<b>2.03</b>		<b>Advances</b>		<b>1.86</b>
---		<b>Suspense and Miscellaneous Balances</b>		---
<b>73.76</b>		<b>Remittance Balances</b>		<b>100.26</b>
<b>42.86</b>		<b>Cash Balance</b>		<b>8.93</b>
	---	Cash in Local Treasuries and Local Remittances	---	
	(-) 64.51	Deposits with Reserve Bank	(-) 26.63	
	1.23	Departmental Cash Balance	1.32	
	83.89	Cash Balance Investment	---	
	22.25	Investment of earmarked funds	34.24	
<b>3563.89</b>		<b>Total</b>		<b>3998.97</b>

**Appendix – 1.4**  
**Abstract of Receipts and Disbursements for the year 2006-07**  
**(Reference: Paragraph 1.2 & 1.7 Page 3 & 19)**

*(Rupees in crore)*

2005-06	Receipts		2006-07	2005-06	Disbursements			
	Section – A: Revenue				Non-Plan	Plan	Total	
<b>1653.65</b>	<b>I. Revenue receipts</b>		<b>1968.95</b>	<b>1588.01</b>	<b>I. Revenue expenditure</b>	<b>1121.49</b>	<b>595.81</b>	<b>1717.30</b>
55.05	Tax Revenue	67.62		<b>541.64</b>	<b>General Services-</b>	<b>597.38</b>	<b>19.53</b>	<b>616.91</b>
120.09	Non Tax Revenue	133.38		<b>547.59</b>	<b>Social Services-</b>	<b>278.01</b>	<b>314.89</b>	<b>592.90</b>
-	State's Share of net proceeds of Taxes on income other than corporations	-		278.25	-Education, Sports, Art and Culture	150.12	150.86	300.98
225.83	State's Share of Union Taxes and Duties	288.05		74.47	-Health and Family Welfare	30.04	51.92	81.96
603.60	Non-Plan grants	642.82		79.79	-Water Supply, Sanitation, Housing & Urban Development	20.11	55.43	75.54
509.18	Grants for State Plan Scheme	625.90		4.39	-Information and Broadcasting	2.63	2.08	4.71
95.90	Grants for Central and Centrally Sponsored Plan Schemes	173.49		66.46	-Welfare of Scheduled Castes, Scheduled tribes and Other Backward Classes	49.39	21.66	71.05
44.80	Grants for Special Plan Schemes	37.69		4.40	-Labour and Labour Welfare	1.62	2.33	3.95
				36.88	-Social Welfare and Nutrition	20.10	30.61	50.71
				2.95	-Others	4.00	---	4.00
				<b>498.78</b>	<b>Economic Services-</b>	<b>246.10</b>	<b>261.39</b>	<b>507.49</b>
				176.77	-Agriculture and Allied Activities	65.72	108.90	174.62
				28.90	-Rural Development	4.28	43.79	48.07
				17.35	-Special Areas Programs	---	26.29	26.29
				7.76	-Irrigation and Flood Control	0.73	1.84	2.57
				154.53	-Energy	107.83	29.23	137.06



				36.96	-Industry and Minerals	8.95	22.47	31.42
				51.24	-Transport & Communication	46.61	13.48	60.09
				1.52	-Science, Technology and Environment	---	1.70	1.70
				23.75	-General Economic Services	11.98	13.69	25.67
---	<b>II. Revenue deficit carried over to Section B</b>		---	<b>65.64</b>	<b>II. Revenue surplus carried over to Section B</b>			<b>251.65</b>
<b>1653.65</b>	<b>Total</b>		<b>1968.95</b>	<b>1653.65</b>	<b>Total</b>			<b>1968.95</b>
	<i>Section – B: Others</i>							
28.41	<b>III. Opening Cash b including Permanent Advances and Cash Balance investment</b>		42.86	451.37	<b>III. Capital Outlay</b>	7.74	458.70	466.44
				13.46	<b>General Services-</b>	---	24.44	24.44
				89.95	<b>Social Services-</b>	---	122.03	122.03
				13.21	-Education, Sports, Art and Culture	---	16.45	16.45
				2.54	-Health and Family Welfare	---	0.65	0.65
				58.40	-Water Supply, Sanitation	---	77.95	77.95
				8.13	-Housing and Urban Development	---	4.59	4.59
				---	-Welfare of Scheduled Castes Scheduled tribes and Other Backward Classes	---	---	---
				7.42	-Social Welfare and Nutrition	---	22.09	22.09
				---	-Others	---	---	---
				0.25	-Information and Broadcasting	---	0.30	0.30

(Rupees in crore)

2005-06	Receipts	2006-07		2005-06	Disbursements	2006-07		
---	<b>IV. Miscellaneous receipts</b>			<b>347.96</b>	<b>Economic Services-</b>	<b>7.74</b>	<b>312.23</b>	<b>319.97</b>
				6.96	-Agriculture and Allied Activities	7.74	15.91	23.65
				2.75	-Rural Development	---	2.24	2.24
				54.03	-Special Areas Programmes	---	65.96	65.96
				12.61	-Irrigation & Flood Control	---	33.57	33.57
				122.61	-Energy	---	68.20	68.20
				4.36	-Industry and Minerals	---	5.35	5.35
				4.78	-Tourism	---	2.87	2.87
				139.86	-Transport	---	118.13	118.13
<b>22.98</b>	<b>V. Recoveries of Loans and Advances</b>		<b>24.01</b>	<b>34.09</b>	<b>IV. Loans and Advances disbursed</b>	---		<b>0.25</b>
	-From Housing	19.73			-For Housing	---	---	---
	-From Government Servants	3.69			-To Government Servants	---	0.25	
	-From Others	0.59			-To Others	---	---	---
<b>65.64</b>	<b>VI. Revenue brought down</b>		<b>251.65</b>		<b>V. Revenue deficit brought down</b>	---	---	---
<b>253.20</b>	<b>VII. Public Debt Receipts</b>		<b>236.56</b>	<b>98.50</b>	<b>VI. Repayment of Public Debt</b>	---		<b>110.95</b>
	-External debt				-External debt	---	---	
243.40	-Internal debt other than Ways and Means Advances & Overdraft	211.64			-Internal debt other than Ways & Means Advances & Overdraft	---	79.34	
	-Net transaction under Ways and Means Advances including Overdraft	---	19.59		-Net transaction under Ways and Means Advances including Overdraft	---	---	
9.80	-Loans and Advances from Central Government	5.33			-Repayment of Loans and Advances to Central Government	---	31.61	
---	<b>VIII. Appropriation to Contingency Fund</b>	--	--	---	<b>VII. Appropriation to Contingency Fund</b>		---	---
---	<b>IX. Amount transferred to Contingency Fund</b>	--	--	---	<b>VIII. Expenditure from Contingency Fund</b>			---
				<b>1212.95</b>	<b>IX. Public Accounts disbursements</b>			<b>1394.12</b>
				90.17	-Small Savings and		71.23	

					Provident Fund			
				12.27	-Reserve Funds		6.97	
				(-) 39.16	-Suspense and Miscellaneous		(-) 4.94	
				847.57	-Remittance		958.59	
				297.76	-Deposits and Advances		362.27	
<b>1465.20</b>	<b>X. Public Accounts receipts</b>		<b>1425.61</b>	<b>42.86</b>	<b>X. Cash Balance at end of 31 March 2006</b>			<b>8.93</b>
188.68	-Small Savings and Provident Fund	214.52		---	-Cash in Treasuries and Local Remittances	---	---	
9.70	-Reserve Funds	20.66		(-) 64.51	-Deposits with Reserve Bank		(-) 26.63	
53.24	-Suspense and Miscellaneous	23.92		1.23	-Departmental Cash Balance		1.32	
918.25	-Remittance	932.09		83.89	- Cash Balance Investment		---	
295.33	-Deposits and Advances	234.42		22.25	Investment of earmarked funds		34.24	
<b>1835.43</b>	<b>Total</b>		<b>1980.69</b>	<b>1835.43</b>	<b>Total</b>			<b>1980.69</b>

**Appendix – 1.5**  
**Sources and Application of funds**  
**(Reference: Paragraph 1.2; Page 3)**

(Rupees in crore)

2005-06		SOURCES	2006-07	
1653.6		<b>1. Revenue receipts</b>		<b>1968.95</b>
5				
22.98		<b>2. Recoveries of Loans and Advances</b>		<b>24.01</b>
154.70		<b>3. Increase in Public debt</b>		<b>125.61</b>
250.59		<b>4. Net receipts from Public Account</b>		<b>31.49</b>
	98.50	-Increase in Small Savings	143.29	
	(-) 2.43	-Decrease in Deposits and Advances	(-)	
			127.85	
	(-) 8.57	-Increase in Reserve Funds	13.69	
	92.41	-Net effect of Suspense and Miscellaneous transactions	28.86	
	70.68	-Net effect of Remittance transactions	(-)	
			26.50	
		<b>5. Net effect of Contingency Fund transactions</b>		
		<b>6. Decrease in closing cash balance</b>		<b>33.93</b>
<b>2081.9</b>		<i>Total</i>		<b>2183.99</b>
<b>2</b>				
<b>APPLICATIONS</b>				
<b>1588.0</b>		<b>1. Revenue expenditure</b>		<b>1717.30</b>
<b>1</b>				
<b>34.09</b>		<b>2. Lending for development and other purposes</b>		<b>0.25</b>
<b>451.37</b>		<b>3. Capital expenditure</b>		<b>466.44</b>
<b>---</b>		<b>4. Net effect of Contingency Fund transactions</b>		
<b>8.45</b>		<b>5. Increase in closing cash balance</b>		
<b>2081.9</b>		<i>Total</i>		<b>2183.99</b>
<b>2</b>				

## Appendix – 1.6

## Time series data on State Government finances

(Reference: Paragraph 1.2 &amp; 1.7 ; Page 3 &amp; 19 ) (Rupees in crore)

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Part A. Receipts</i>						
<b>1. Revenue Receipts</b>	<b>867.79</b>	<b>1021.61</b>	<b>1370.95</b>	<b>1501.86</b>	<b>1653.65</b>	<b>1968.95</b>
(i) Tax Revenue	19.12 (2)	27.96 (3)	33.85 (2)	39.55 (3)	55.05 (3)	67.62(3)
Agricultural Income Tax	---	---	---	---	---	---
Sales Tax	9.85 (52)	18.20 (65)	23.32 (69)	28.08 (71)	41.59 (76)	53.72 (80)
State Excise	1.36 (7)	1.29 (5)	1.36 (4)	1.40 (4)	1.46 (3)	1.65 (3)
Taxes on Vehicles	2.10 (11)	2.56 (9)	3.38 (10)	3.80 (10)	4.35 (8)	5.01 (7)
Stamps and Registration fees	0.08 (0)	0.08 (0)	0.13 (0)	0.10 (0)	0.17 (0)	0.21
Land Revenue	1.24 (6)	0.97 (3)	0.72 (2)	0.86 (2)	1.59 (3)	0.73 (1)
Taxes on goods and passengers	0.53 (3)	0.57 (2)	0.61 (2)	0.69 (2)	0.99 (2)	0.98 (1)
Other Taxes	3.96 (21)	4.29 (15)	4.33(13)	4.62 (12)	4.90 (9)	5.32 (8)
(ii) Non Tax Revenue	44.87 (5)	52.63 (5)	58.01 (4)	75.60 (5)	120.09 (7)	133.38
(iii) State's share of Union Taxes	43.73 (5)	94.60 (9)	130.33 (10)	155.79 (10)	225.83 (14)	288.05
(iv) Grants-in-aid from GOI	760.07 (88)	846.42 (83)	1148.76(84)	1230.92(82)	1252.68 (76)	1479.90 (75)
<b>2. Miscellaneous Capital Receipts</b>	---	---	---	---	---	---
<b>3. Total Revenue and Non-debt capital receipts (1+2)</b>	<b>867.79</b>	<b>1021.61</b>	<b>1370.95</b>	<b>1501.86</b>	<b>1653.65</b>	<b>1968.95</b>
<b>4. Recoveries of Loans and Advances</b>	<b>15.10</b>	<b>16.70</b>	<b>20.05</b>	<b>22.30</b>	<b>22.98</b>	<b>24.01</b>
<b>5. Public Debt Receipts</b>	<b>198.26</b>	<b>265.38</b>	<b>300.96</b>	<b>176.56</b>	<b>253.20</b>	<b>236.56</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	74.79	213.03	220.93	108.78	243.40	211.64
Net transactions under Ways & Means Advances and Overdraft	38.82	---	---	---	---	19.59
Loans and advances from GOI <sup>47</sup>	84.65	52.35	80.03	67.78	9.80	5.33
<b>6. Total receipts in Consolidated Fund (3+4+5)</b>	<b>1081.15</b>	<b>1303.69</b>	<b>1691.96</b>	<b>1700.72</b>	<b>1929.83</b>	<b>2229.57</b>
<b>7. Contingency Fund Receipts</b>	---	---	---	---	---	---
<b>8. Public Account Receipts</b>	<b>915.83</b>	<b>955.23</b>	<b>960.28</b>	<b>1168.98</b>	<b>1463.54</b>	<b>1425.61</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>1996.98</b>	<b>2258.92</b>	<b>2652.24</b>	<b>2869.70</b>	<b>3393.37</b>	<b>3655.18</b>

<sup>47</sup> Include Ways and Means Advances from Government of India.

<b>Part B. Expenditure/Disbursement</b>						
<b>10. Revenue Expenditure</b>	<b>1128.22 (89)</b>	<b>1130.95 (86)</b>	<b>1287.77(78)</b>	<b>1395.51 (81)</b>	<b>1588.01 (78)</b>	<b>1717.30 (79)</b>
Plan	382.04 (34)	353.81 (31)	370.53 (29)	419.13 (30)	539.94 (34)	595.81
Non-Plan	746.18 (66)	777.14 (69)	917.24 (71)	976.38 (70)	1048.07 (66)	1121.49
General Services	392.37 (35)	405.63 (36)	462.54 (36)	514.65(37)	541.64 (34)	616.91
Economic Services	317.92 (28)	318.80 (28)	389.74 (30)	404.36 (29)	498.78 (31)	507.49
Social Services	417.93 (37)	406.53 (36)	435.49 (34)	476.50(34)	547.59 (34)	592.90
Grants-in-aid and Contributions	---	---	---	---	---	---
<b>11. Capital Expenditure</b>	<b>138.51 (11)</b>	<b>187.97 (14)</b>	<b>371.68 (22)</b>	<b>329.54 (19)</b>	<b>451.37 (22)</b>	<b>466.44 (21)</b>
Plan	143.83 (104)	185.05 (98)	359.48 (97)	319.89 (97)	453.90 (101)	458.70
Non-Plan	(-) 5.32 (-4)	2.92 (2)	12.20 (3)	9.65 (3)	(-) 2.53 (-1)	7.74
General Services	8.93 (6)	8.53 (5)	16.72 (4)	10.95 (3)	13.46 (3)	24.44
Social Services	56.40 (41)	74.15 (39)	124.28 (33)	77.97 (24)	89.95 (22)	122.03
Economic Services	73.18 (53)	105.29 (56)	230.68 (62)	240.62 (73)	347.96 (77)	319.97
<b>12. Loans and Advances given</b>	<b>38.50</b>	<b>34.72</b>	<b>37.23</b>	<b>34.41</b>	<b>34.09</b>	<b>0.25</b>
<b>13. Total (10+11+12)</b>	<b>1305.23</b>	<b>1353.64</b>	<b>1696.68</b>	<b>1759.46</b>	<b>2073.47</b>	<b>2183.99</b>
<b>14. Repayments of Public Debt</b>	<b>26.25</b>	<b>100.95</b>	<b>214.57</b>	<b>58.49</b>	<b>98.50</b>	<b>110.95</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	12.33	17.02	26.92	31.14	79.76	79.34
Net Transactions under Ways and Means Advances and Overdraft	---	49.77	85.71	---	---	---
Loans and Advances from GOI	13.92	34.16	101.94	27.35	18.74	31.61

(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>15. Appropriation to Contingency Fund</b>	---	---	---	---	---	---
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>1331.48</b>	<b>1454.59</b>	<b>1911.25</b>	<b>1817.95</b>	<b>2171.97</b>	<b>2294.94</b>
<b>17. Contingency Fund Disbursement</b>	---	---	---	---	---	---
<b>18. Public Account Disbursement</b>	<b>737.12</b>	<b>730.83</b>	<b>697.88</b>	<b>994.10</b>	<b>1212.95</b>	<b>1394.12</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>2068.60</b>	<b>2185.41</b>	<b>2609.13</b>	<b>2812.05</b>	<b>3384.92</b>	<b>3689.06</b>
<b>Part C. Deficits</b>						
<b>20. Revenue Deficit (-)/Surplus (+) (1-10)</b>	<b>(-) 260.43</b>	<b>(-)109.35</b>	<b>(+)83.18</b>	<b>(+)106.35</b>	<b>(+) 65.64</b>	<b>(+) 251.65</b>
<b>21. Fiscal Deficit (3+4-13)</b>	<b>(-)422.34</b>	<b>(-)315.32</b>	<b>(-)305.69</b>	<b>(-)235.30</b>	<b>(-) 396.84</b>	<b>(-) 191.03</b>
<b>22. Primary Deficit (23-21)</b>	<b>(-)276.16</b>	<b>(-)182.26</b>	<b>(-)139.07</b>	<b>(-)53.80</b>	<b>(-) 212.19</b>	<b>(+) 37.72</b>

<b>Part D. Other data</b>						
<b>23. Interest payments (included in the revenue expenditure)</b>	<b>146.18</b>	<b>133.06</b>	<b>166.62</b>	<b>181.50</b>	<b>184.65</b>	<b>228.75</b>
<b>24. Arrears of Revenue (Percentage of Tax and Non-tax Revenue Receipts)</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
<b>25. Financial Assistance to local bodies etc</b>	<b>58.63</b>	<b>98.18</b>	<b>101.39</b>	<b>116.61</b>	<b>137.61</b>	<b>128.37</b>
<b>26. Ways and Means Advances/ Overdraft availed (days)</b>	<b>117/78</b>	<b>178/32</b>	<b>75/---</b>	<b>92/---</b>	<b>8/---</b>	<b>8</b>
<b>27. Interest on WMA/Overdraft</b>	<b>1.10</b>	<b>1.09</b>	<b>0.61</b>	<b>0.48</b>	<b>0.03</b>	<b>---</b>
<b>28. Gross State Domestic Product <sup>48</sup></b>	<b>1924.17</b>	<b>1940.05</b>	<b>2091.32</b>	<b>2441.47</b>	<b>2693.96</b>	<b>2984.99</b>
<b>29. Outstanding Debt (year end)</b>	<b>1808</b>	<b>2090</b>	<b>2389</b>	<b>2711</b>	<b>2953</b>	<b>3096</b>
<b>30. Outstanding guarantees (year end)</b>	<b>89.17</b>	<b>---</b>	<b>113.28</b>	<b>136.70</b>	<b>145.02</b>	<b>130.38</b>
<b>31. Maximum amount guaranteed (year end)</b>	<b>146.61</b>	<b>---</b>	<b>168.69</b>	<b>229.39</b>	<b>269.73</b>	<b>249.23</b>

<sup>48</sup> Projected figures furnished by the Directorate of Economics & Statistics, Government of Mizoram.

**Appendix – 1.7**

**Cases of Misappropriation reported to Audit**

**(Reference: Paragraph 1.6; Page 19)**

*(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	1	0.41	-	-	-	-	-	-	-	-	1	0.41
10.	Rural Development	-	-	-	-	-	-	1	1.98	-	-	1	1.98
11.	Finance	--	--	-	-	-	-	-	-	1	2.00	1	2.00
	<b>Total</b>	<b>23</b>	<b>110.93</b>			<b>1</b>	<b>1.65</b>	<b>2</b>	<b>4.33</b>	<b>1</b>	<b>2.00</b>	<b>27</b>	<b>118.91</b>



## Appendix – 2.1

## Statement showing areas in which major excess occurred

(Reference: Paragraph 2.3.1.1; page 32 )

Grant No./Major Head	Areas in which major excess occurred	Excess (Rupees in crore)
<b>38</b>	<b>Rural Development</b>	
2501	Special Programme for Rural Development 800-Other Expenditure	2.76
2505	Rural Employment 702-Jawahar Gram Samridhi Yojan	1.33
2515	Other Rural Development Programme 102-Community Development	0.74
2575	Other Special Area Programme 102- Assistance to DRDAs	19.00
4575	Capital Outlay on other Area Programme 101-Border Area Development Programme	12.79
	<b>Public Debt</b>	
2049	Interest Payment-101-Market Loans	1. 13
	Interest Payments-122-Interest on Investment in Special Central Government Securities issued against net collection of Small savings from 1-4-99	0.44
	Interest Payments-101-01-Interest on NABARD Loan	0.81

**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 32)

(Rupees in crore)

Sl. No.	Number and Name of Grant	Total Grant/ Appropriation	Actual expenditure	Savings	Percentage of savings
<b>REVENUE SECTION (VOTED)</b>					
1.	6-Land Revenue and reforms	23.53	19.60	3.93	17
2.	9-Finance	117.27	88.14	29.13	25
3.	11-Secretariat Administration	47.55	44.57	2.98	6
4.	14-Planning and Programme Implementation	75.77	11.21	64.56	85
5.	15-General Administration Department	26.87	24.86	2.01	7
6.	17-Food and Civil Supplies	35.51	33.03	2.48	7
7.	19-Local Administration	43.66	36.24	7.42	17
8.	20-School Education	247.16	236.50	10.66	4
9.	21-Hisher and Technical Education	47.95	46.75	1.20	3
10.	22-Sports and Youth Services	19.49	13.31	6.18	32
11.	24-Medical and Public Health Services	90.21	82.86	7.35	8
12.	25-Water Supply and Sanitation	49.39	47.39	2.00	4
13.	31-Agriculture	62.58	60.52	2.06	3
14.	33-Soil and Water Conservations	8.04	7.00	1.04	13
15.	34-Animal Husbandry	28.17	23.57	4.60	16
16.	35-Fisheries	6.70	5.02	1.68	25
17.	36-Environment and Forest	40.11	36.99	3.12	8
18.	40-Industries	31.64	26.14	5.50	17
19.	42-Transport	17.84	15.06	2.78	16
<b>CAPITAL SECTION (VOTED)</b>					
20.	9-Finance	5.00	---	5.00	100
21.	16-Home	5.45	1.33	4.12	76
22.	19-Local Administration	33.73	1.19	32.54	96
23.	39-Electricity	93.00	71.82	21.18	23
24.	40-Industries	6.35	5.35	1.00	16
25.	45-Public Works	222.03	214.14	7.89	4
<b>CAPITAL SECTION (CHARGED)</b>					
26.	Public Debt	145.92	110.95	34.97	24
<b>Total</b>				<b>267.38</b>	

## 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 32 )

Sl. No.	Number and Name of Grant/Appropriation	2004-05			2005-06			2006-07		
		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
<b>REVENUE SECTION (VOTED)</b>										
1.	14-Planning and Programme Implementation	83.52	68.72	82	91.58	72.40	79	75.77	64.56	85
<b>CAPITAL SECTION (VOTED)</b>										
2.	9-Finance	5.00	5.00	100	5.00	5.00	100	5.00	5.00	100

## Appendix – 2.4

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

(Reference: Paragraph 2.3.2.1; page 33)

(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	---
2005-06	5	4,12,16,33 and Public Debt	29.78	---
<b>Total</b>	<b>26</b>		<b>1312.40</b>	

**Appendix – 2.5**

**Statement showing the excess expenditure under Grant/Appropriation requiring regularisation**

(Reference: Paragraph 2.3.2.2 page 33)

Sl. No.	Number and name of Grant/Appropriation	Total Grant/Appropriation	Expenditure	Excess
		Rupees	Rupees	Rupees
<b>A. REVENUE SECTION (VOTED)</b>				
1.	4 – law and Judicial	4,07,03,000	4,10,63,000	3,60,000
2.	38 – Rural Development	36,93,70,000	60,28,99,000	23,35,29,000
<b>Total : Revenue Section (Voted)</b>		<b>41,00,73,000</b>	<b>64,39,62,000</b>	<b>23,38,89,000</b>
<b>B. REVENUE SECTION (CHARGED)</b>				
1	2 – Governor	1,89,07,000	1,90,90,000	1,83,000
2	4 – Law and Judicial	1,66,75,000	1,70,89,000	4,14,000
3	10 – Mizoram Public Service Commission	1,45,85,000	1,51,67,000	5,82,000
4	Public Debt	2,33,79,64,000	2,35,74,97,000	1,95,33,000
<b>Total : Revenue Section (Charged)</b>		<b>2,38,81,31,000</b>	<b>2,40,88,43,000</b>	<b>2,07,12,000</b>
<b>Grand Total :</b>		<b>2,79,82,04,000</b>	<b>3,15,28,05,000</b>	<b>25,46,01,000</b>

**Appendix – 2.6**

**Statement showing unnecessary supplementary provisions**

(Reference: Paragraph 2.3.4.1; page 33)

(Rupees in crore)

Sl. No.	Number and name of Grant/ Appropriation	Amount of supplementary provision	Amount of savings
<b>REVENUE SECTION (VOTED)</b>			
1.	3-Council of Ministers	0.09	0.30
2.	9-Finance	1.32	29.13
3.	15-General Administration Department	1.95	2.01
4.	22-Sports and Youth Services	3.39	6.18
5.	23-Art and Culture	0.20	0.78
6.	26-Information and Publicity	0.43	0.71
7.	41-Sericulture	0.10	0.68
8.	42-Transport	0.18	2.77
<b>CAPITAL SECTION (VOTED)</b>			
9.	19-Local Administration	0.40	32.54
10.	42-Transpoprt	0.30	0.42
<b>Total :</b>		<b>8.36</b>	<b>75.52</b>

## Appendix – 2.7

## Statement showing excess supplementary grant obtained against actual requirement

(Reference: Paragraph 2.3.4.2; page 33 )

(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
<b>REVENUE SECTION (VOTED)</b>						
1.	6-Land Revenue and Reforms	896.10	1959.95	1063.85	1457.08	393.23
2.	11-Secretariat Administration	2894.01	4456.99	1562.98	1860.50	297.52
3.	16-Home	12736.55	14520.51	1783.96	1848.62	64.66
4.	17-Food and Civil Supplies	2793.70	3350.89	509.71	757.19	247.48
5.	18-Printing and Stationery	604.40	612.51	8.11	50.00	41.89
6.	19-Local Administration	3216.10	3624.34	408.24	1150.44	742.20
7.	20-School Education	20549.70	23650.12	3100.42	4166.47	1066.05
8.	21-Higher and Technical Education	3007.16	4675.12	1668.05	1787.59	119.54
9.	24-Medical and Public Health Services	7487.74	8286.25	798.51	1533.77	735.26
10.	29-Social Welfare	1597.75	3343.54	1745.79	1814.43	68.64
11.	31-Agriculture	4148.37	6052.50	1904.13	2110.05	205.92
12.	32-Horticulture	1205.70	1287.11	81.41	126.06	44.65
13.	34-Animal Husbandry	1789.50	2356.77	567.27	1028.07	460.80
14.	35-Fisheries	423.80	501.96	78.16	246.03	167.87
15.	36-Environment and Forest	2759.20	3698.80	939.60	1251.60	312.00
16.	39-Electricity	12918.90	13802.44	883.54	954.64	71.10
17.	40-Industries	2385.41	2613.63	228.22	778.16	549.94
18.	45-Public Works	7131.94	7683.10	551.13	584.31	33.18
<b>CAPITAL SECTION (VOTED)</b>						
19.	25-Water Supply and Sanitation	2348.70	7796.50	5447.80	5456.45	8.65
20.	33-Soil and Water Conservation	0.20	200.85	200.65	242.87	42.22
21.	38-Rural Development	1070.10	1473.93	403.83	497.21	93.38
22.	39-Electricity	4310.30	7181.56	2871.26	4989.67	2118.41
23.	40-Industries	215.00	535.00	320.00	420.00	100.00
24.	45-Public Works	11650.00	21413.77	9763.77	10553.13	789.36
	<b>TOTAL</b>	<b>108140.38</b>	<b>145078.14</b>	<b>36890.39</b>	<b>45664.34</b>	<b>8773.95</b>
			Say-	<b>368.90</b>	<b>456.64</b>	<b>87.74</b>
				<b>crore</b>	<b>crore</b>	<b>crore</b>

**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 33 )**

*(Rupees in crore)*

Sl. No.	Number and name of Grant/ Appropriation	Original provision	Expenditure	Additional requirement	Supplementary Grant	Uncovered excess expenditure
<b>REVENUE SECTION (VOTED)</b>						
1.	38-Rural Development	23.57	60.29	36.72	13.37	23.35
<b>CAPITAL SECTION (CHARGED)</b>						
2.	Public Debt	213.87	235.75	21.88	19.93	1.95
<b>Total :</b>					<b>33.30</b>	<b>25.30</b>

**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 33)**

(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
<b>REVENUE SECTION (VOTED)</b>						
1.	11-Secretariat Administration 2052 Secretariat General Services 090 Secretariat 08 DP & AR(B,C,D)	134.40	R(-) - 23,22	111.18	98.64	(-)12.54
2	11-Secretariat Administration 2052-Secretariat –General Services 090 Secretariat 11-Staff Attached to Ministers	187.30	R(-)-05.69	181.61	165.32	(-) 16,29
3	11-Secretariat Administration 2052 Secretariat General Services 090 Secretariat 01 Sectt. Admn. Deptt.	917.30	S-102.41 R (-) 6.65	1013,06	1066.14	(+) 53.08
4.	15 General Administration Department 2070-Other Administrative Services 115-Guest Houses,Government Hostels etc. 11-Mizoram State Guest House, Aizawl	48.858	R(-) 6.24	42.61	14.94	- 27.67
5	15-General Administration Department 2070-Other Administrative Services 115-Guest Houses,Government Hostels etc. 06-Circuit & Guest House, Calcutta	133.20	S-3.16 R(-)0.13	136.23	104.55	-31.68
6	15-General Administration Department 2070-Other Administrative Services 115-Guest Houses,Government h Hostels etc. 01 Circuit and Guest House	13.55	R(-)0.74	12.81	56.18	+43.37

	Aizawl.					
<b>7</b>	18 Printing and Stationery 2058 Stationery and Printing 101 Purchase and Supply of Stationery Stores 01 Forms and Stationery	<b>104.59</b>	<b>S 50.00 R (-) 0.61</b>	<b>153.98</b>	<b>112.09</b>	<b>-41.89</b>
<b>8</b>	19-Local Administration 2070 Other Other Admintrative Services 800 Other Expenditure 01 Direction	<b>77.25</b>	<b>S 27.28 R (-) 2.94</b>	<b>101.59</b>	<b>182.44</b>	<b>+ 80.85</b>
<b>9</b>	23 Art and Culture 2205 Art and Culture 107 –Museums 01-Museum,Art and Gallery	<b>86.83</b>	<b>R(-) 2.95</b>	<b>83.88</b>	<b>23.86</b>	<b>- 60,02</b>
<b>10</b>	38 Rural Development 2505 Rural Employment 01 National Programmes 702 Jawahar Gram Samridhi Yojan 02 Assured Emloyment Schemes	<b>261.00</b>	<b>S 11.70 R(-) 1.50</b>	<b>271.20</b>	<b>404.03</b>	<b>+132.83</b>
<b>11</b>	40 Industries 2851 Village and Small Industries 102 Small Scale Industries 02 Promotion and Development of SSI	<b>139.72</b>	<b>S 306.00 R (-) 12.24</b>	<b>433.48</b>	<b>136.54</b>	<b>- 296.94</b>
<b>12.</b>	42-Transport 2041 Taxes on Vehicles 001 Direction and Administration 02 Administration	<b>154.03</b>	<b>R(-) 25.07</b>	<b>128.96</b>	<b>139.00</b>	<b>+10.04</b>
	<b>CAPITAL SECTION (VOTED)</b>					
<b>13</b>	38-Rural Development 4575 Capital Outlay on other Special Areas Programmes 06 Border Area Development 101 Border Area Development Programme 01 BADP under RD Department	<b>876.00</b>	<b>S 401.21 R(-)11.28</b>	<b>1265.93</b>	<b>--</b>	<b>-1265.93</b>
	<b>REVENUE SECTION(CHARGED)(</b>					
<b>14</b>	Public Debt 2049 Interest Payment 01 Interest on Internal Debt 101 Interest on Market Loan 09 Interest on Market Borrowing	<b>4595.56</b>	<b>R (+) 293.58</b>	<b>4889.14</b>	<b>5002.45</b>	<b>+ 113.31</b>



<b>15</b>	Public Debt 2049 Interest Payment 01 Interest on Internal Debt 122 Interest on Investment in Special Central Government Securities issued against net collections of Small Savings from 1-4-99 01 Int. on Investment in Special Central Govt, securities issued against net collection of SSI from 1-4-99	<b>1441.43</b>	<b>R (-)114.64</b>	<b>1326.79</b>	<b>1370.91</b>	<b>+44.12</b>
<b>16</b>	Public Debt 2049 Interest Payment 01 Interest on Internal Debt 101 Interest on Market Loan 10 Interest on NABARD Loan	<b>350.00</b>	<b>R(-)139.96</b>	<b>210.04</b>	<b>291.43</b>	<b>+81.39</b>

**S= Surrender**

**R= Re-appropriation**

**Appendix – 2.10**

**Statement showing the cases where anticipated savings were not surrendered**

(Reference: Paragraph 2.3.6; page 34)

(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)
<b>REVENUE SECTION (VOTED)</b>					
1.	5-Vigilance	108.55	4.40	4.12	0.28 (6)
2.	6-Local Revenue and Reforms	2353.18	393.23	392.02	1.21 (1)
3.	7-Excise	835.58	68.14	68.08	0.06 (1)
4.	8-Taxation	404.54	14.52	6.98	7.54 (52)
5.	9-Finance	11726.61	2913.07	54.49	2858.58 (98)
6.	12-Parliamentary Affairs	31.10	2.75	2.27	0.48 (17)
7.	14-Planning and programme Implementation	7576.77	6456.06	4554.59	1901.47 (29)
8.	15-General Administration Department	2686.87	200.51	177.67	22.84 (11)
9.	17-Food and Civil Supplies	3550.89	247.48	70.26	177.22 (72)
10.	18-Printing and Stationery	654.40	41.89	---	41.89 (100)
11.	19-Local Administration	4366.54	742.20	727.30	14.90 (2)
12.	20-School Education	24716.17	1066.05	922.53	143.52 (13)
13.	21-Higher and Technical Education	4794.75	119.54	93.48	26.06 (22)
14.	23-Arts and Culture	625.85	77.71	20.74	56.97 (73)
15.	24-Medical and Public Health Services	9021.51	735.26	709.50	25.76 (35)
16.	25-Water Supply and Sanitation	4939.54	200.31	81.02	119.29 (60)
17.	26-Information and Publicity	541.86	70.93	18.76	52.17 (74)
18.	28- Labour and Employment	398.18	9.32	5.43	3.89 (42)
19.	31-Agriculture	6258.42	205.92	200.43	5.49 (3)
20.	32-Horticulture	1331.76	44.65	41.92	2.73 (6)
21.	35-Fisheries	669.83	167.87	161.54	6.33 (4)
22.	37-Co-operation	668.23	5.64	5.35	0.29 (5)
23.	40-Industries	3163.57	549.94	279.46	270.48 (49)

(1)	(2)	(3)	(4)	(5)	(6)
24.	41-Sericulture	650.35	67.64	66.78	0.86 (1)
25.	44-Trade and Commerce	308.22	8.83	8.45	0.30 (4)
<b>CAPITAL SECTION (VOTED)</b>					
26.	16-Home	545.00	411.83	---	411.83 (100)
27.	19-Local Administration	3373.00	3254.00	---	3254.00 (100)
28.	25-Water Supply and Sanitation	7805.15	8.65	7.47	1.18 (17)
29.	33-Soil and Water Conservation	243.07	42.22	---	42.22 (100)
30.	38-Rural Development	1567.31	93.38	11.28	82.10 (88)
31.	39-Electricity	9299.97	2118.41	2070.71	47.70 (2)
<b>CAPITAL SECTION (CHARGED)</b>					
32.	Public Debt	14592.39	3497.40	1910.07	1587.33 (45)
<b>Total :</b>					<b>1166.97</b>
<b>Say Rs. 111.67 crore</b>					

**Appendix – 2.11**  
**Statement showing available savings of Rupees one crore and above not surrendered**  
**(Reference: Paragraph 2.3.6; page 34)**

*(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
<b>REVENUE SECTION (VOTED)</b>					
1.	9-Finance	117.27	29.13	0.54	28.59 (98)
2.	14-Planning and Programme Implementation	75.77	64.56	45.55	19.01 (29)
3.	17-Food and Civil Supplies	35.51	2.47	0.70	1.77 (72)
4.	20-School Education	247.16	10.66	9.23	1.43 (13)
5.	25-Water Supply and Sanitation	49.40	2.00	0.81	1.19 (59)
6.	40-Industries	31.64	5.50	2.79	2.71 (49)
<b>CAPITAL SECTION (VOTED)</b>					
7.	16-Home	5.45	4.12	---	4.12 (100)
8.	19-Local Administration Department	33.73	32.54	---	32.54 (100)
<b>REVENUE SECTION (CHARGED)</b>					
9.	<i>Public Debt</i>	<i>145.92</i>	<i>34.97</i>	<i>19.10</i>	<i>15.87 (45)</i>
<b>Total :</b>					<b>107.23</b>

**Appendix – 2.12**  
**Statement showing expenditure on a Scheme/Service incurred without**  
**budget provision and re-appropriation**  
**(Reference: Paragraph 2.3.7; page 34)**

*(Amount in Rupees)*

Sl. No.	Number and name of Grant	Head of Account	Actual expenditure without provision
1.	Public Debt	6003 (101)	15,00,00,000
2..		6003 (101)	1,50,00,000
3.		6003 (106)	4,55,66,000
4.		6004 (02)(101)	12,93,00,000
5.		6004(04)(800)	1,06,15,000
<b>Total :</b>			<b>35,04,81,000</b>
			<b>Say- Rs.35.05 crore</b>

**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 34)**

(Rupees in lakh)

Sl. No.	Number and name of Grant	Total Grant	Total saving/ excess	Amount surrendered	Amount surrendered in excess
<b>(A) Surrender in excess of actual savings</b>					
<b>REVENUE SECTION (VOTED)</b>					
1.	1-Legislative Assembly	644.94	14.93	17.96	3.03
2.	3-Council of Ministers	336.06	29.91	30.42	0.51
3.	11-Secretariat Administration	4754.51	297.52	311.79	14.27
4.	13-Personnel and Administration Reforms	129.67	5.67	6.22	0.55
5.	16-Home	14585.17	64.66	163.23	98.57
6.	22-Sports and Youth Services	1949.00	617.55	625.63	8.08
7.	29-Social Welfare	3412.18	68.64	74.36	5.72
8.	33-Soil and Water Conservation	804.35	103.63	110.00	6.37
9.	34-Animal Husbandry	2817.12	460.35	462.00	1.65
10.	36-Environment and Forest	4010.80	312.00	315.31	3.31
11.	39-Electricity	13873.54	71.10	81.98	10.88
12.	42-Transport	1783.80	277.39	292.99	15.60
13.	43-Tourism	374.55	5.37	6.29	0.92
14.	45-Public Works	7716.28	33.18	40.00	6.82
<b>CAPITAL SECTION (VOTED)</b>					
15.	40-Industries	635.00	100.00	400.00	300.00
16.	45-Public Works	22203.13	789.36	1108.18	318.82
<b>Total :</b>			<b>3251.26</b>	<b>4046.36</b>	<b>795.10</b>
<b>Say :</b>			<b>32.51 crore</b>	<b>40.46 crore</b>	<b>7.95 crore</b>
<b>(B) Surrender even without savings</b>					
<b>REVENUE SECTION (VOTED)</b>					
1.	38-Rural Development	3693.70	2335.29	63.36	---
<b>REVENUE SECTION (CHARGED)</b>					
2.	Public Debt	23379.64	195.33	43.27	---
<b>Total :</b>			<b>2530.62</b>	<b>106.63</b>	<b>---</b>
<b>Say :</b>			<b>25.31 crore</b>	<b>1.07 crore</b>	<b>---</b>

**Appendix – 2.14**  
**Statement showing the name of the Departmental Controlling Officers,**  
**the expenditure (31.10.2006 to 31.03.2007 Accounts) of which remained**  
**un-reconciled till June 2007**  
**(Reference : Paragraph 2.3.10 page 35)**

*(Rupees in crore)*

Sl. No.	Name of the Departmental Controlling Officers	Major Head	Amount
1.	Secretary, Sectt. Administration Department	2013	1.25
		2052	37.32
2.	Chief Vigilance Officer	2070	1.04
3.	Director, ATI	2070	1.24
4.	Secretary, Finance	6004	18.48
		2048	31.61
		2049	12.00
		2020	172.13
5.	Secretary, Law and Judicial	3451	3.25
6.	Secretary, SAD	2052	1.25
7.	Commissioner/Secy, Planning Deptt.	3451	3.53
		2251	3.99
8.	Director, Labour and Employment	2230	3.89
9.	Director, Local Administration Deptt.	4217	13.40
10.	Secretary, District Council Affairs	2015	0.01
11.	Chief Engineer ,Power and Electricity	2801	30.74
12.	Commissioner, Rural Development	2575	19.44
		4575	12.79
<b>TOTAL:</b>			<b>376.36</b>

**Appendix - 4.1**

**Details showing excess expenditure on utilisation of cement and muster roll labourers on execution of 930 RM of Retaining Wall for Upgradation of Bairabi-Zamuang Road (0-30 km)**

(Reference: Paragraph 4.4; Page 60)

**A. Requirement of cement and excess expenditure on utilisation of cement in excess of norm**

Items of work	Quantity	Norm as per Schedule of Rates	Quantity required as per norm (In tonne)	Quantity utilized (MT)	Excess quantity utilised	Rate per tonne (Rupees)	Excess expenditure (Rupees)
Providing and laying cement concrete 1:3:6 excluding cost of centering and shuttering	154.890 cum	0.22 tonne	34.08	366.833	119.463	5,000	5,97,315
Regular coursed rubble masonry in cement mortar 1:4 including curing etc. complete	1835.145 cum	0.114 tonne	209.21				
12 mm Cement plaster 1:3	556.320 sqm	0.0734 tonne/10 sqm	4.08				
<b>Total</b>			247.37	366.833	119.463		5,97,315

Source: Prescribed norms, Payment Vouchers and Measurement Books.

**B. Excess expenditure on utilisation of muster roll labourers in excess of norm**

Items of work	Quantity executed	Type of muster roll required	Norms for mandays	Mandays required as per norm	Rate per day (Rupees)	Actual expenditure as per norm (Rupees)
Earthwork in excavation for foundation in hard soil	765.180 cum	Unskilled	1.10 cum	842	91	76,622
Providing and laying cement concrete 1:3:6 excluding cost of centering and shuttering	154.890 cum	Skilled-I	0.15 cum	23	161	3,703
		Skilled-II	0.05 cum	8	126	1,008
		Unskilled	1.97 cum	305	91	27,755
Regular coursed rubble masonry in cement mortar 1:4 including curing etc. complete	1835.145 cum	Skilled-I	0.90 cum	1,652	161	2,65,972
		Skilled-II	2.12 cum	3,891	126	4,90,266
		Unskilled	1.95 cum	3,579	91	3,25,689
Providing and filling at the back of abutments, wing walls and return walls	762.450 cum	Skilled-I	0.10 cum	76	161	12,236
		Unskilled	1.05 cum	801	91	72,891
12mm Cement plaster 1:3	556.320 sqm	Skilled-I	0.13 sqm	7	161	1,127
		Skilled-II	0.080 sqm	45	126	5,670
		Unskilled	0.092 sqm	51	91	4,641
<b>Total</b>				11,280		12,87,580

Source: Prescribed norms, Payment Vouchers and Measurement Books.

Total mandays required as per norms:	11,280
Total mandays actually utilised:	20,212
<b>Excess Mandays</b>	<b>8932 mandays</b>
Total expenditure actually incurred :	Rs.20,50,457
Total expenditure on mandays as per norm:	<u>Rs.12,87,580</u>
<b>Excess expenditure</b>	<b><u>Rs. 7,62,877</u></b>



**Appendix – 4.2**  
**Details of extra expenditure incurred towards payment of interest on arrear electricity bills**  
**(Reference: Paragraph 4.5; page ...62)**

(In Rupees)

Sl No.	Name of the Division	Amount billed for electricity consumption for the period April 2005 to January 2006	Interest levied for non payment of electricity bills	Total amount paid
1	Revenue Division Aizawl	73,81,520	6,74,993	80,56,513
2	Maicham Project Division, N. Vanlaiphai	1,03,600	8,643	1,12,243
3	Kolasib Power Division	12,66,840	1,11,892	13,78,732
4	Thermal Project Division, Aizawl	1,30,640	11,231	1,41,871
5	Construction Division, Aizawl	7,84,400	67,999	8,52,399
6	Serchhip Power Division	7,63,720	64,106	8,27,826
7	Mamit Power Division	3,77,520	34,508	4,12,028
8	Power Project Division, Champhai	7,13,820	64,010	7,77,830
9	Khawzawl Power Division	4,44,120	37,652	4,81,772
10	Power Maintenance Division No.I, Lunglei	15,17,720	1,41,761	16,59,481
11	Power Maintenance Division No.II, Lunglei	4,14,080	34,509	4,48,589
<b>Total</b>		<b>1,38,97,980</b>	<b>12,51,304</b> i.e. <b>Rs.12.51 lakh</b>	<b>1,51,49,284</b>

*Source: Electricity Bills*

**APPENDIX –6.1**

**Statement showing the number of outstanding Inspection Reports and Paras with money value issued up to December 2006 and their position as on 30 June 2007  
(Reference : Paragraph 6.1.8: page: 82)**

*(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
1995-1996	00	00	0.00	00	00	0.00	01	01	0.49	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	01	02	9.87	01	01	3.37	00	00	0.00
2002-2003	03	10	191.21	01	02	2.94	07	08	51.26	02	02	2.24
2003-2004	03	9	36.49	02	03	34.46	05	13	470.72	04	04	34.38
2004-2005	04	29	113.07	03	9	4.29	02	7	33.38	12	23	131.97
2005-2006	04	39	436.40	00	00	0.00	06	23	343.11	06	12	63.08
2006-2007	01	03	2.76	1	3	4.44	1	6	168.94	4	5	19.85
<b>Total</b>	<b>15</b>	<b>90</b>	<b>779.93</b>	<b>11</b>	<b>24</b>	<b>59.61</b>	<b>28</b>	<b>69</b>	<b>1,086.52</b>	<b>31</b>	<b>51</b>	<b>256.51</b>

**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 2007 in respect of Government companies  
(Reference : Paragraphs 7.1.2 & 7.1.4; page 97 & 99 )**

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

Sl. No.	Sector and name of the company	Paid up capital <sup>Ω</sup> as at the end of 2006-07*					Equity/loans received out of budget during the year		Other loans received during the year	Loans <sup>Ψ</sup> outstanding at the close of 2006-07			Debt equity ratio for 2006-07 (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)
<b>GOVERNMENT COMPANIES – WORKING</b>													
1.	<b>Sector : Industrial Development and Financing</b> Zoram Industrial Development Corporation Limited	1578.10 (431.00)	-	-	-	1578.10 (431.00)	-	-	1161.00	-	3347.50	3347.50	1.67:1 (1.07:1)
	<b>Total of the sector :</b>	1578.10 (431.00)	-	-	-	1578.10 (431.00)	-	-	1161.00	-	3347.50	3347.50	1.67:1 (1.07:1)
2.	<b>Sector : Handloom and Handicrafts</b> Mizoram Handloom And Handicrafts Development Corporation Limited	789.70	37.00	-	-	826.70	45.00	-	-	-	-	-	-- (-)
	<b>Total of the sector :</b>	789.70	37.00	-	-	826.70	45.00	-	-	-	-	-	-- (-)
3.	<b>Sector : Food Processing</b> Mizoram Food and Allied Industries Corporation Limited	1520.31 (50.00)	136.00	-	-	1656.31 (50.00)	100.00	-	-	-	-	-	-- (0.06:1)
	<b>Total of the Sector :</b>	1520.31 (50.00)	136.00	-	-	1656.31 (50.00)	100.00	-	-	-	-	-	-- (0.06:1)
4.	<b>Sector : Electronics Development</b> Zoram Electronics Development Corporation Limited	567.90 (24.50)	-	-	-	567.90 (24.50)	64.50	-	-	-	-	-	-- (-)
	<b>Total of the Sector :</b>	567.90 (24.50)	-	-	-	567.90 (24.50)	64.50	-	-	-	-	-	-- (-)
5.	<b>Sector : Agriculture and Marketing</b> Mizoram Agriculture Marketing Corporation Limited	(441.10)	-	-	-	(441.10)	-	-	-	-	-	-	-- (-)
	<b>Total of the Sector :</b>	(441.10)	-	-	-	(441.10)	-	-	-	-	-	-	-- (-)
	<b>Grand Total :</b>	4456.01 (946.60)	173.00	-	-	4629.01 (946.60)	209.50	-	1161.00	-	3347.50	3347.50	0.60:1 (0.42 : 1)

<sup>Ω</sup> Figures in brackets indicate share application money

<sup>Ψ</sup> Loans outstanding at the close of 2006-07 represents long term loans only.

\* Figures are provisional as given by the companies.

**APPENDIX – 7.2**

**Summarised financial results of Government companies for the latest year for which accounts were finalised  
(Reference : Paragraphs 7.1.6 and 7.1.7; pages 101 )**

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

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*	Total return on capital employed <sup>ψ</sup>	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
<b>GOVERNMENT COMPANIES – WORKING</b>															
<b>Sector : Industrial Development and Financing</b>															
1	Zoram Industrial Development Corporation Limited	Industries	February 1978	2005-06	2006-07	(-) 201.29		2034.10	(-)1263.20	3752.74	(-)67.72	-	1	62.78	62
<b>Total of the Sector :</b>						<b>(-) 201.29</b>		<b>2034.10</b>	<b>(-)1263.20</b>	<b>3752.74</b>	<b>(-)67.72</b>	<b>-</b>			
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	-	8	22.03	55
<b>Total of the Sector :</b>						<b>(-) 43.18</b>	<b>-</b>	<b>461.70</b>	<b>(-) 301.27</b>	<b>161.99</b>	<b>(-) 43.18</b>	<b>-</b>			
3.	Mizoram Food and Allied Industries Corporation Limited	Industries	December 1989	2001-02	2006-07	(-)148.98		1254.31	(-)1083.60	1036.17	(-)148.98	-	5	6.01	93
<b>Total of the Sector :</b>						<b>(-)148.98</b>		<b>1254.31</b>	<b>(-)1083.60</b>	<b>1036.17</b>	<b>(-)148.98</b>	<b>-</b>			
4.	Zoram Electronics Development Corporation Limited	Industries	March 1991	2000-01	2006-07	(-)46.85		352.40	(-)259.94	92.45	(-)46.85	-	6	8.28	31
<b>Total of the Sector :</b>						<b>(-)46.85</b>		<b>352.40</b>	<b>(-)259.94</b>	<b>92.45</b>	<b>(-)46.85</b>	<b>-</b>			
5.	Mizoram Agricultural Marketing Development Corporation Limited	Trade and Commerce	February 1993	2000-01	2006-07	(-)79.11	-	393.00	(-)206.03	297.53	(-)79.11	-	6	-	26
<b>Total of the Sector :</b>						<b>(-)79.11</b>	<b>-</b>	<b>393.00</b>	<b>(-)206.03</b>	<b>297.53</b>	<b>(-)79.11</b>	<b>-</b>		<b>-</b>	
<b>Grand Total:</b>						<b>(-)519.41</b>	<b>-</b>	<b>4495.51</b>	<b>(-)3114.04</b>	<b>5340.88</b>	<b>(-)385.84</b>	<b>-</b>			

\* 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).

<sup>ψ</sup> 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 2007**

(Reference : Paragraph 7.1.4; page 19 )

*(Rupees in lakh)*

Sl. No.	Name of company	Grants/Subsidy* received during the year				Guarantees received during the year and outstanding at the end of the year <sup>ψ</sup>					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
<b>A. GOVERNMENT COMPANIES</b>																
1.	Zoram Industrial Development Corporation Limited	250.00 (G)	20 (G)	-	270.00 (G)	-	-	-	-	-	-	-	-	-	-	-
2.	Mizoram Handloom and Handicrafts Development Corporation Limited	21.03 (G)	10.00 (G)	-	31.03 (G)	-	-	-	-	-	-	-	-	-	-	-
3.	Mizoram Food and Allied Industries Corporation Limited	5.00 (G)	134.00 (G)	-	139.00 (G)	36.21 (36.21)	-	-	-	36.21 (36.21)	-	-	-	-	-	-
4.	Zoram Electronics Development Corporation Limited	-	6.00 (G)	-	6.00 (G)	-	-	-	-	-	-	-	-	-	-	-
5.	Mizoram Agricultural Marketing Corporation Limited	-	52.00 (G)	-	52.00 (G)	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL – A :</b>		<b>276.03</b>	<b>222.00</b>	<b>-</b>	<b>498.03</b>	<b>36.21 (36.21)</b>	<b>--</b>	<b>-</b>	<b>-</b>	<b>36.21 (36.21)</b>						

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

<sup>ψ</sup> Figures in bracket indicate guarantees outstanding at the end of the year.

(G) Indicates grants received.

**APPENDIX – 7.4**

**Statement showing financial position and working results of State Trading Scheme for three years from 2001-02 to 2003-04**

**(Reference: Paragraph 7.1.13; Page 103)**

**A. FINANCIAL POSITION**

*(Rupees in crore)*

<b>1. Liabilities</b>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
a) Capital account	40.48	41.98	54.20
b) Sundry creditors	13.77	12.94	12.18
c) Interest on capital	57.05	59.00	61.53
<b>TOTAL</b>	<b>111.30</b>	<b>113.92</b>	<b>127.91</b>
<b>2. Assets :</b>			
a) Sundry Debtors			
i) Realisable from AOs/BDOs	3.06	3.05	3.04
ii) Realisable from Departmental Staff	20.84	21.45	21.68
b) Closing stock	14.41	16.72	20.84
c) Cash in hand with centres	4.88	3.16	2.44
d) Cash with bank (MRB/SBI)	4.09	12.72	12.68
e) Bills receivable from FCI	1.28	4.13	8.21
f) Accumulated loss	62.74	52.69	59.02
<b>TOTAL</b>	<b>111.30</b>	<b>113.92</b>	<b>127.91</b>

**B. WORKING RESULTS**

*(Rupees in crore)*

	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
<b>A. Income</b>			
i) Sale of foodstuff	43.95	53.88	55.35
ii) Transport subsidy	2.43	4.23	5.66
iii) Increase(+)/Decrease(-)of stock	(-) 4.63	(+)2.31	(+)4.12
<b>Total 'A'</b>	<b>41.75</b>	<b>60.42</b>	<b>65.13</b>
<b>B. Expenditure</b>			
i) Purchase of foodstuff	37.92	54.39	61.57
ii) Transportation charges	4.68	4.97	6.42
iii) Employees cost	0.85	0.90	0.94
<b>Total 'B'</b>	<b>43.45</b>	<b>60.26</b>	<b>68.93</b>
<b>Trading Profit (+)/Loss(-) (A-B)</b>	<b>(-) 1.70</b>	<b>(+) 0.16</b>	<b>(-)3.80</b>
<b>C. Interest on capital</b>			
	1.92	1.95	2.53
<b>Net Profit (+)/Loss (-)</b>	<b>(-) 3.62</b>	<b>(-) 1.79</b>	<b>(-)6.33</b>

## APPENDIX – 7.5

**Working results and operational performance of Mizoram State Transport for  
the last three years ending 31 March 2007  
(Reference : Paragraph 7.1.14; page 103)**

(Rupees in lakh)

Sl. No.	Particulars	2004-05	2005-06	2006-07
		(Provisional)		
<b>A.</b>	<b>WORKING RESULTS</b>			
	<b>Operating</b>			
1	(a) Revenue	121	130	134
	(b) Expenditure	872	737	737
	(c) <b>Deficit</b>	<b>751</b>	<b>607</b>	<b>603</b>
	<b>Non-operating</b>			
2.	(a) Revenue	14	25	25
	(b) Expenditure	250	217	220
	(c) <b>Deficit</b>	<b>236</b>	<b>192</b>	<b>195</b>
	<b>Total</b>			
3.	(a) Revenue	135	155	159
	(b) Expenditure	1122	954	957
	(c) <b>Net Loss</b>	<b>987</b>	<b>799</b>	<b>798</b>
<b>B.</b>	<b>OPERATIONAL PERFORMANCE</b>			
1.	Average number of vehicles held	64	62	60
2.	Average number of vehicles on road	32	32	32
3.	Percentage of utilisation of vehicles	50	52	53
4.	Number of employees and employee vehicle ratio	5.89	6.12	6.63
5.	Number of routes operated at the end of the year	26	25	23
6.	Route Kilometres	6044	5735	4590
7.	Kilometres operated (in lakh)			
	(a) Gross	13.27	13.45	13.54
	(b) Effective	12.94	13.12	13.20
	(c) Dead	0.33	0.33	0.34
8.	Percentage of dead kilometres to gross kilometres	2.49	2.45	2.51
9.	Average Kilometres covered per bus per day	135	137	138
10.	Operating revenue per kilometre (Rupees)	9.35	9.91	10.15
11.	Average operating expenditure per kilometer (Rupees)	67.39	56.17	55.83
12.	Profit (+)/Loss (-) per kilometre (Rupees)	(-)58.04	(-)46.26	(-)45.68
13.	Number of operating depots	4	4	4
14.	Average number of accidents per lakh kilometres	-	-	-
15.	Passenger kilometres operated (in lakh)	200	191	197
16.	Occupancy ratio	42	43	48

**APPENDIX – 7.6**

**Statement showing operational performance of Power and Electricity Department**

(Reference : Paragraph 7.1.15; page 104)

Sl. No.		2004-05	2005-06	2006-07
1.	Installed Capacity (MW) :			
	(a) Thermal (Diesel)	22.92	22.92	22.92
	(b) Hydro	14.25	14.25	14.25
	(c) Gas	-	-	-
	(d) Others	9.92	9.92	0.50
	<b>Total :</b>	<b>47.09</b>	<b>47.09</b>	<b>37.67</b>
2.	Normal Maximum Demand in the State (MKwh)	88	192.72	219.00
3.	Power Generated (MKwh) :			
	(a) Thermal (Diesel)	0.06	2.45	2.13
	(b) Hydro	5.92	8.66	12.09
	(c) Gas	-	-	-
	(d) Others	0.59	0.03	0.09
	<b>Total :</b>	<b>6.57</b>	<b>11.14</b>	<b>14.31</b>
	Less : Auxiliary Consumption (MKwh) (Percentage in bracket)			
	(a) Thermal (Diesel)	0.002 (1.16)	0.025 (13.61)	0.12 (29.99)
	(b) Hydro	0.15 (87.21)	0.157 (85.46)	0.28 (69.98)
	(c) Gas	-	-	-
	(d) Others	0.02 (11.63)	0.0017 (0.93)	0.0001 (0.03)
	<b>Total :</b>	<b>0.172</b>	<b>0.1837</b>	<b>0.4001</b>
4.	Net Power Generated (MKwh)	6.398	<b>10.9563</b>	13.91
5.	Power purchased (MKwh)	380.03	389.26	288.66
6.	Free power received (MKwh)	-	-	-
7.	Total power available for sale (MU) (4+5+6)	386.428	400.22	305.57
8.	Power sold (MU) :			
	(a) Within the State	125.67	134.51	151.22
	(b) Outside the State	181.38	191.82	69.02
	<b>Total :</b>	<b>307.05</b>	<b>326.33</b>	<b>220.24</b>
9.	Transmission and Distribution Losses (MU)	79.38	73.89	85.33
10.	Load Factor (Percentage)			
	(a) Diesel	41.45	-	-
	(b) Hydel	37	43	47
11.	Percentage of Transmission and Distribution to total Power available for sale	38.71 <sup>φ</sup>	35 <sup>φ</sup>	35 <sup>φ</sup>
12.	Number of villages/town electrified			
	(a) Villages	695	548	548
	(b) Towns	22	22	22
	<b>Total :</b>	<b>717</b>	<b>570</b>	<b>570</b>
13.	Number of Pumpsets/Well energised (Public water supply)	-	<b>17</b>	17
14.	Number of Sub-station (i.e. 33 KV and above)	39	40	42

<sup>φ</sup> 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.		2004-2005	2005-06	2006-07
15.	Transmission/Distribution lines (in Kms)			
	(a) High Voltage (i.e. 132 KV, 66 KV & 33 KV)	1634	1423	1423
	(b) Medium Voltage (i.e. 11 KV)	5347	4123	4123
	(c) Low Voltage	7817	2369	2369
<b>Total :</b>		<b>14798</b>	<b>7915</b>	<b>7915</b>
16.	Connected Load (in MW)	188.8	171.81	190.73
17.	Number of consumers	128455	132992	138750
18.	Number of Employees :			
	(a) Technical	1415	1465	1465
	(b) General	798	755	755
<b>Total :</b>		<b>2213</b>	<b>2220</b>	<b>2220</b>
19.	Consumers/Employees ratio	58.05:1	59.91:1	62.5:1
20.	Total expenditure on staff during the year (Rupees in crore)	17.17	44.18	18.35
21.	Percentage of Expenditure on Staff to total Revenue expenditure	31.56	54.97	41.14
22.	Units sold in million units (percentage share to total units sold in bracket)			
	(a) Agriculture	-	-	-
	(b) Industrial	1.93 (0.63)	2.26 (0.69)	1.77 (0.80)
	(c) Commercial	6.53 (2.13)	6.94 (2.12)	7.37 (3.35)
	(d) Domestic	84.45 (27.55)	91.01 (27.89)	96.21 (43.68)
	(e) Irrigation	-	-	-
	(f) Bulk Supply	8.65 (2.82)	11.08 (3.40)	9.69 (4.40)
	(g) Public Water Works	18.03 (5.88)	17.94 (5.50)	20.07 (9.11)
	(h) Public Lighting	5.60 (1.83)	5.28 (1.62)	15.88 (7.21)
	(i) Other categories	-	-	0.23 (0.11)
	(j) Inter State	181.38 (59.16)	191.82 (58.78)	69.02 (31.34)
<b>Total :</b>		<b>306.57</b>	<b>326.33</b>	<b>220.24</b>
23.	Revenue (Rupees in crore)	54.41	<b>80.37</b>	44.60
24.	Expenditure (Rupees in crore) :			
	(a) Cost of Fuel (HSD Oil)	0.26	10.94	3.15
	(b) Cost of Power purchase	76.1	74.24	80.00
	(c) Operations & Maintenance	8.38	-	7.00
	(d) Establishment expenditure	17.17	44.18	18.35
	(e) Others Miscellaneous expenditure	-	0.41	-
<b>Total :</b>		<b>101.91</b>	<b>129.77</b>	<b>108.50</b>
25.	<b>Profit (+)/Loss (-)</b>	<b>(-47.50)</b>	<b>(-)49.40</b>	<b>(-)63.90</b>

**APPENDIX – 7.7**

**Statement showing department-wise outstanding Inspection Reports**

**(Reference : Paragraph 7.1.16 page 104)**

<b>Sl. No .</b>	<b>Name of Department</b>	<b>No. of Govt. Cos./ (PSUs)/ Departmentally managed Govt. Commercial Undertakings (Deptt.)</b>	<b>No. of outstanding IRs</b>	<b>No. of outstanding paras</b>	<b>Year from which paras outstanding</b>
1.	Industries	4 PSUs	11	57	1995-96
2.	Trade & Commerce	1 PSU	1	5	2003-04
3.	Food & Civil Supplies	1 PSU	10	30	1995-96
4.	Transport	1 PSU	16	21	1998-99
5.	Power	1 PSU	04	5	1993-94
<b>Total :</b>			<b>42</b>	<b>118</b>	

## Appendix – 7.8

## Statement showing the summarized financial position and working result of Mizoram Food and Allied Industries Corporation from 2002-03 to 2006-07

## A - Summarised Financial Position

(Reference: Paragraph 7.2.8 ; Page 110 )

(Rupees in crore)

		2002-03	2003-04	2004-05	2005-06	2006-07
<b>A.</b>	<b>Liabilities</b>					
(i)	Share Capital	13.38	14.13	14.97	16.06	17.06
(ii)	Reserves and Surplus (Capital Reserve)	9.85	11.89	15.06	15.96	17.34
(iii)	Secured Loan				0.97	0.30
(iv)	Current Liabilities and Provision	1.08	0.54	0.24	0.25	0.69
	<b>Total</b>	<b>24.31</b>	<b>26.56</b>	<b>30.27</b>	<b>33.24</b>	<b>35.47</b>
<b>B.</b>	<b>Assets</b>					
(i)	Gross Block	6.59	6.59	6.45	6.44	6.35
(ii)	Less depreciation	2.05	2.33	2.55	2.82	2.95
(iii)	Net Block	4.54	4.26	3.90	3.62	3.40
(iv)	Capital work in progress	4.78	5.88	6.48	9.42	10.77
(v)	Current Assets	.99	.57	1.25	0.89	0.44
(vi)	Loans and Advances	.88	1.34	2.41	1.34	1.11
(vii)	Preoperative expenses	1.42	1.86	2.41	3.07	3.83
(viii)	Accumulated Loss	11.70	12.65	13.82	14.90	15.92
	<b>Total</b>	<b>24.31</b>	<b>26.56</b>	<b>30.27</b>	<b>33.24</b>	<b>35.47</b>
	Capital employed @	4.45	4.29	4.91	4.26	3.15
	Net worth \$	11.53	13.37	16.21	17.12	18.42
	Working capital **	(0.09)	0.03	1.01	0.64	(0.25)

Source: Accounts/Provisional Accounts of the Company.

## B – Working Results

(Rupees in crore)

		2002-03	2003-04	2004-05	2005-06	2006-07
<b>A.</b>	<b>Income</b>					
(i)	Sales	0.06	0.07	0.08	0.14	0.13
(ii)	Other Income	0.11	0.10	0.05	0.02	(-)0.02
(iii)	Increase/Decrease in stock of finished goods	0.02	-	(-)0.04	0.04	0.17
	<b>Total-A</b>	<b>0.19</b>	<b>0.17</b>	<b>0.09</b>	<b>0.20</b>	<b>0.28</b>
<b>B.</b>	<b>Expenditure</b>					
(i)	Raw materials	0.04	0.04	0.04	0.10	0.19
(ii)	Manufacturing and other expenditure	0.72	0.81	0.94	0.90	0.84
(iii)	Depreciation	0.28	0.28	0.27	0.28	0.27
(iv)	Finance charge	0.01	-	-	-	-
	<b>Total-B</b>	<b>1.05</b>	<b>1.13</b>	<b>1.25</b>	<b>1.28</b>	<b>1.30</b>
	<b>Loss (A-B)</b>	<b>0.86</b>	<b>0.96</b>	<b>1.16</b>	<b>1.08</b>	<b>1.02</b>

Source: Accounts/Provisional Accounts finalised by Company

@ Capital employed=Net block + current Assets – Current liabilities

\$ Net worth = paid- up capital + Reserve and surplus-accumulated loss

\*\* Working capital= Current Assets – current liabilities

**Appendix – 7.9**

**Statement showing of Recovery of Juice Extraction plant of FJCP  
Chhingchhip**

**(Reference: Paragraph 7.2.14; Page 112)**

Year	Name of the fruit	Juice recovery as per norms in DPR	Actual raw material utilized		Actual extracted in quantity	As per norms	Difference in	
		(In percentage)	Qty (Qts)	Value Rs	Qty (litres)	Qty	Qty (ltrs)	Value Rs
2002-03	Passion	20	74.74	60272	1680	1494	-	
	Pineapple	30	300.15	105052	5940	9004	3064	58400
	Orange	40						
2003-04	Passion	20	82.90	66320	2560	1658	902	61156
	Pineapple	30	266.82	93284	5615	8005	2390	45553
	Orange	40	67.55	54040	1360	2702	1342	81450
2004-05	Passion	20	8.49	6792	160	170	10	678
	Pineapple	30	245.18	85813	6875	7355	480	9197
	Orange	40	19.08	17172	300	763	463	28132
2005-06	Passion	20	549.14	549140	12425	10982	-	-
	Pineapple	30	178.04	62314	4005	5341	1336	24743
	Orange	40	29.98	26382	895	1199	304	11044
2006-07	Passion	20	1215.94	1215940	26770	24318	-	-
	Pineapple	30	147.61	51662	4113	4428	315	3919
	Orange	40						
								<b>3,24,322</b>

**Appendix –7.10**  
**Statement showing details of project wise position of fund and expenditure**

(Refer to Paras 7.3.1, 7.3.2, 7.3.7 & 7.3.16; Page 130,133 & 137 )

*(Rupees in crore)*

Sl. No.	Project	Estimated Cost	Date of approval	Schedule date of completion	Date of commencement of work	Amount released by GOI/GOM	Expenditure (as on March 2007)	Status
1	2	3	4	5	6	7	8	9
1	Consumer Metering/System metering	12.50	4.6.2003		2003-04	19.19	19.19	Completed (March 2005)
2.	Strengthening of Sub-transmission and distribution system, Champhai	9.77	16.7.2002		2003-04	9.77	9.77	Completed (March 2004)
3.	Strengthening of Sub-transmission and distribution system, Aizawl Circle	20.43	4.6.2003	20.11.2004	March 2006	10.96	13.73	Under progress
4.	Strengthening of Sub-transmission and distribution system, Champhai Circle	15.21	4.6.2003	20.11.2004	March 2006	9.03	7.79	Under progress
5.	Strengthening of Sub-transmission and distribution system, Lunglei Circle	14.91	20.09.2004	20.03.2007	March 2006	8.04	7.79	Under progress
6.	Strengthening of Sub-transmission and distribution system, Project Circle	15.05	20.09.2004	20.09.2007	March 2006	9.99	9.99	Under progress
7.	Strengthening of Sub-transmission and distribution system, Transmission Circle	20.87	20.09.2004	20.09.2006	March 2006	11.03	9.75	Under progress
<b>Total</b>		<b>108.74</b>				<b>78.01</b>	<b>78.01</b>	

**Appendix – 7.11**

**Statement showing details of Expenditure not covered under DPR/Estimates**

**(Refer to Para 7.3.12; Page 135 )**

*(Rupees in lakh)*

<b>Sl. No.</b>	<b>Name of the Circle/Division</b>	<b>Purpose for which amount spent</b>	<b>Amount</b>
1	Thermal Power Division	Labour Payment, Vehicle repair, 33 Kv Isolator, 11 Kv Isolator, Float cum Boast Battery Charges, Battery Bank	61.12
2	Chief Engineer (P)	Consultancy Charges	39.98
3	Kolasib Power Division	Maintenance of Lines and Buildings, vehicle repairs	13.34
4	Mamit Power Division	Purchase of computers and accessories, servoline, Transformer oil, Grinding machine, Digital tester, Pulling and Lifting machine, Immersion needle and Hiring of ICB for earth testing	
5	Serchip Power Division	Maintenance of Lines and Buildings, Hiring of vehicle	32.78
<b>Total</b>			<b>147.22</b>

**Appendix – 7.12**  
**Detail of scheme stated as completed as on 31.3.2007 but date of installation**  
**not indicated**  
**(Reference: Paragraph: 7.3.16; Page 137)**

<b>Detail of scheme stated as completed as on 31.3.2007 but date of installation not indicated</b>		<b>Cost incurred (Rs. in lakh)*</b>
<b>SI No.</b>	<b>Name of Works</b>	
1.	13 KM LT line at Khawzawl	40.03
2.	12 Nos 100 KVA S/S at Khawzawl	25.86
3.	40 Nos SP-10/20 Poles uphead at Khawzawl	2.47
4.	8.4 KM 11 KV line at Champhai	21.42
5.	7 KM LT line	21.92
6.	5 Nos 250 KM Transformer S/S	15.36
7.	4 Nos 100 KVA Transformer S/S	8.08
8.	9.12 KM 11 KV line	23.18
9.	7.15 KM LT line	21.90
10.	6 Nos 250 KVA transformer S/S	18.43
11.	1 Nos 100 KVA transformer S/S	2.02
12.	34.79 Nos Energy Meter at Champhai	56.83
13.	4431 Nos can Energy Meter at Khawzawl	73.38
14.	Meter testing bench 5 Nos 3q, Fixed type 14 Nos, 3d Portable type with 2 Nos Pricurrent injection testing	91.25
15.	4.06 Km 11 KV line at Champhai lower	10.31
16.	1.24 Km, LT line at Champhai lower	3.81
17.	2 Nos 100 KVA, 11/0.4 KV transformer at Champhai lower	4.01
18.	1 Nos 2.5 MVA, 33/11 KV Power transformer at Champhai (Upper S/S)	149.00
19.	5.50 Km, 33 Kv line at Champhai lower S/S Upper S/S	17.51
20.	5.47 Km 11 Kv line at Upper Champhai	13.89
21.	1 No 100 KVA, 11/0.4 KV transformer at Upper Champhai	2.02
22.	Relay and Instrument Meters	7.20
23.	1 Nos, 3.5 MVA, 33/11 transformer S/S at Khawzawl for (Upgradation & Augmentation)	92.55
24.	3.02 KV, 11 KV line at Khawzawl	7.56
25.	14 Nos Trivector Meter at Khawzawl S/S	5.50
<b>Total</b>		<b>735.49</b>

\* Audit has calculated on the basis of expenditure booking done by the divisions. The Champhai division was requested to furnish the exact debit, work wise, which they could not furnish to audit.

**Appendix – 7.13**

**Statement showing the details of approved vis a vis revised scope of works and cost estimates  
(Refer to Para 7.3.18; Page 139 )**

**(amount Rs. in lakh)**

<b>Project Circle – I</b>							
Sl. No	Description of items	As per approved estimate		Revised estimates		Variation @	% of variation
		Qty.	Cost	Qty.	Cost		
1	2	3	4	5	6	7	8
1	<b>Revamping of Existing System</b>						
	Revamping of Sub-Station	6	631.69	5	440.24	(-) 86.17	-
	Revamping of Distribution Sub-station (DT)	118	49.00	118	113.24	64.24	<b>131</b>
A	<b>Sub-station</b>						
	New 33KV Sub-station (No)	2	360.00	2	558.88	198.88	<b>55</b>
	New 33KV lines associated with New S/S (Ckt Km)	34	130.90	6	31.38	8.28	<b>36</b>
	New 33KV lines associated with New S/S (Ckt Km)	19.4	57.58	9.5	45.31	17.11	<b>60</b>
B	Re-conductoring of 11KV line (Ckt Km)	101	47.47	--	--	--	<b>Deleted</b>
	Strengthening of 11KV line (Ckt Km)	16	17.17	80	60.04	(-) 25.81	
C	Re-conductoring of LT lines (Ckt KM)	88	27.00	31	45.87	36.36	<b>382</b>
D	<b>Distrubution Sub-station</b>						
	New DTs (Dts)						
	New 11KV lines associated with New DTs (Ckt Km)	25	51.27	25	78.51	27.24	<b>53</b>
	LT lines associated with New DTs (Ckt Km)	10.59	31.44	10.50	50.08	18.64	<b>59</b>
		6.45	23.50	12	53.64	9.98	<b>22</b>
E	<b>Modernisation work</b>						
	Computerised bill (1 for each Sub-station)	4	40.00	2	19.38	(-) 1.24	
	Mapping and indexing of consumer network (1 for each Div.)	2	20.00	1	1.81	(-) 16.38	
	c) Computerised data logging at Sub-station (1 for each Sub-station)	6	18.00	6	6.78	(-) 11.22	
<b>TRANSMISSION CIRCLE</b>							
I	<b>METERS</b>						
1	(a) Distribution Transformer Metering Nos.	256	128.00	256	128.00	--	--
I	<b>Revamping of Existing System</b>						
	(a) Revamping of Sub-Station	8 PSS	236.98	8 PSS	300.57	63.59	<b>27</b>
	(b) Revamping of Distribution Sub-Station Nos.	256	66.56	256	66.56	---	---



III	Strengthening and Up Gradation of Sub-Transmission and Distribution System						
A.	Sub-Station						
	(i) New Sub-Stations	5	900.00	4 PSS	789.20	69.20	<b>9</b>
	(ii) New 33 KV lines associated with New S/S	40.0 ckm	154.00	8.00 ckm	46.56	15.76	<b>51</b>
	(iii) New 11 KV lines associated with New S/S	32.5 ckm	97.50	29 ckm	126.15	39.15	<b>45</b>
B	HT lines (Improvement)						
	(i) 33 KV line	27 ckm	103.95	89 ckm	30.26	(-)	
	(ii) 11 KV line	5.7 ckm	7.81	192.3 ckm	46.15	(-)	
C	LT lines (Improvement)						
	(i) L.T. line	8.8 ckm	8.63	93.20 ckm	19.57	(-)	
D	Distribution Sub-Stations						
	(i) New DTs	48 Nos.	98.30	20 Nos.	101.87	60.84	<b>148</b>
	(ii) New 11 KV lines associated with New DT	42.20 ckm	102.12	34 ckm	147.9	65.62	<b>80</b>
	(iii) L.T. lines associated with New S/S	27.05 ckm	84.13	39 ckm	193.05	71.70	<b>59</b>
E	Modernization Work						
	(i) Computerised data logging	8 S/S	24.00	8 S/S	9.97	(-)14.03	
	(ii) Computerised Billing (Divisions)	3	45.00	3	76.06	31.06	<b>69</b>
	(iii) Mapping-indexing, Call center etc. Divisions	3	30.00	3	5.11	(-) 24.89	
<b>CHAMPHAI POWER CIRCLE</b>							
1	Metering, completion, MOP DTC meter	57	23.55	52	36.90	15.41	<b>72</b>
2.	New 11 KV Feeder	100 km	199.25	53 km	224.61	119.01	<b>113</b>
3.	New 33 KV Feeder	63 km	270.90	34 km	186.66	40.46	<b>28</b>
4.	New DTs	34	53.20	11	53.24	36.03	<b>209</b>
5.	New LT timer for new DTs	34	25.00	6	29.95	25.54	<b>579</b>
6	Construction of 33 KV S.S. Khawzawl, Khuanglong	3	300.00	3	707.40	407.40	<b>136</b>
<b>LUNGLEI POWER CIRCLE</b>							
1	Revamping of Sub Station	5	592.75	5	804.37	211.62	<b>36</b>
2	Revamping of Distribution S Station	150	15.62	150	25.19	9.57	<b>61</b>
3	New Sub Station	3	540.00	2	423.00	63.00	<b>18</b>
4	New 33 Kv lines Ckm	30	115.80	30	167.70	51.90	<b>45</b>
	New 33 Kv lines Ckm	29	111.94	00	---	--	<b>Deleted</b>
	New 33 Kv lines Ckm	8	34.80	8	44.72	9.92	<b>29</b>
5	New 11 Kv lines Ckm	5	14.60	5	11.03	(-) 3.57	
6	Computerisation Division	3	65.50	1	15.00	(-)6.83	

@ Variation is arrived at considering the approved quantity cost estimates for base unit cost

Source: i) Letter No.T.20011/02/05-CE(P)/35 dated 26.9.2005

ii) Revised Detailed BOQ/DPRs prepared in November 2006 to February 2007

iii) MPR for March 2007

iv) Steering Committee Meeting Reports

**Appendix- 7.14**

**Details of funds blocked up on related works due to non receipt of conductor from M/s Super Wires.**

**(Refer to Para 7.3.24; Page 142 )**

Sl No.	Circle	Name of work	Amount (Rs in lakh)
1.	Transmission Circle	New 11 Kv Feeder associated with new Sub Station	90.95
		New 11 Kv Feeder associated with new DTs	64.11
		New 33 Kv Feeder	36.24
		New LT lines associated with DTs	61.22
2.	Project Circle	Strengthening of 11 KV Feeder	28.88
		New 11 Kv Feeder associated with new DTs	17.59
		New 33 Kv Feeder	18.97
3.	Aizawl Power Circle	New 33 Kv Line	45.99
		New 11 Kv Line	80.98
4.	Lunglei Power Circle	New 33 Kv Line	99.07q
		New 11 Kv Line	11.65
<b>Total</b>			<b>555.65</b>

*Source: Financial and Physical status Report of the concerned circles*

## Appendix – 7.15

**Aggregate Technical and Commercial losses  
(Refer to Para 7.3.30; Page 145)**

Year	Energy input	Energy realised	Multiplied by 100	Divided by Energy input.	AT&C losses.
2002-03	266.41	32.92	100	266.41	87.64
2003-04	228.63	39.32	100	228.63	82.80
2004-05	204.28	46.87	100	204.28	77.05
2005-06	208.39	56.80	100	208.39	72.74
2006-07	196.25	39.49	100	196.25	79.88

**Working Notes.**

- 1. Actual revenue realized was taken from the individual division's monthly account.**

Year	Rupees	Rs. crore
2002-03	17,96,27,480/-	17.96
2003-04	20,59,00,247/-	20.59
2004-05	24,70,20,018/-	24.70
2005-06	33,97,43,179/-	33.97
2006-07	25,05,78,622/-	25.06

- 2 Collection Efficiency. =Amount realized. X 100/Amount billed.**

Year	Amount realized (Rs. in crore)	Multiplied by 100	Divided by Amount billed.	Collection Efficiency .
2002-03	17.96	100	49.92	35.97
2003-04	20.59	100	60.39	34.09
2004-05	24.70	100	66.22	37.30
2005-06	33.97	100	80.43	42.23
2006-07	25.06	100	90.06	27.83

- 3. Energy Realised =Energy billed X collection Efficiency.**

Year	Energy Billed.	Multiplied by collection efficiency.	Divided by 100	Energy Realised
2002-03	91.51	35.97	100	32.92
2003-04	115.33	34.09	100	39.32
2004-05	125.67	37.30	100	46.87
2005-06	134.51	42.23	100	56.80
2006-07	141.91	27.83	100	39.49