
APPENDIX - I
Statement showing the structure of Government Accounts
(Reference: Paragraph 1.1; Page 1)
Part A - Government Accounts

1. Structure

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

Part –I Consolidated Fund

All receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(I) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely Revenue Account (Revenue receipts and Revenue expenditure) and Capital Account (Capital receipts, Capital expenditure, Public Debt and Loans, *etc.*).

Part –II Contingency Fund

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs.10 lakh.

Part –III Public Account

Receipts and disbursement in respect of small savings, provident funds, deposits, reserve funds, suspense, remittance *etc.*, which do not form part of the Consolidated Fund, are accounted for the Public Account and are not subject to vote by the State Legislature.

II. Form of annual Accounts

The accounts of the State Government are prepared in two volumes *viz.*, the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation accounts present the details of expenditure by the State Government *vis-a-vis* the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

**Part B: List of terms used in the Chapter-I and basis for their calculation
(Reference: Paragraph 1.1; Page 1)**

Terms	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of the parameter (X) Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$
Trend/Average	Trend of growth over a period of 5 years (LOGEST (Amount of 1997-98: Amount of 2002-2003) - 1) * 100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	Interest Payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2] * 100
Interest spread	GSDP growth - Weighted Interest Rates
Interest received as <i>per cent</i> to Loans Advanced	Interest Received [(Opening balance + 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 – II

Statement showing unnecessary supplementary provision

(Reference: Paragraph 2.4.3; Page 21)

(Rupees in crore)

Sl. No.	Number and name of Grant/ Appropriation	Amount of supplementary provision	Amount of savings
REVENUE SECTION (VOTED)			
1.	9-Finance	23.80	25.71
2.	12-Parliamentary Affairs	0.02	0.22
3.	14-Planning and Programme Implementation	0.73	13.55
4.	18-Printing and Stationery	0.48	0.66
5.	21-Higher and Technical Education	5.87	9.27
6.	23-Art and Culture	1.34	1.42
7.	33-Soil and Water Conservation	0.04	0.17
8.	38-Rural Development	0.45	26.15
REVENUE SECTION (CHARGED)			
9.	<i>Public Debt</i>	2.89	15.69
CAPITAL SECTION (VOTED)			
10.	17-Food and Civil Supplies	0.09	40.63
11.	19-Local Administration Department	0.30	0.73
12.	42-Transport	0.70	3.01
13.	44-Trade and Commerce	0.14	0.14
Total :		36.85	137.35

APPENDIX – III

Statement showing excess supplementary grant obtained against actual requirement

(Reference: Paragraph 2.4.4; Page 21)

(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.	4-Law and Judicial	286.37	311.74	25.37	121.07	95.70
2.	6-Land Revenue	593.81	859.90	266.09	374.21	108.12
3.	8-Taxation	244.03	256.42	12.39	69.39	57.00
4.	11-Secretariat Administration	2071.01	2151.64	80.63	188.41	107.78
5.	15-General Administration	2224.82	2228.82	4.00	565.50	561.50
6.	17-Food and Civil Supplies	1712.07	2264.09	552.02	565.29	13.27
7.	20-School Education	15123.80	16226.18	1102.38	1894.21	791.83
8.	22-Sports and Youth Services	358.40	567.27	208.87	230.68	21.81
9.	24-Medical and Health Services	5601.30	6543.88	942.58	2762.70	1820.12
10.	25-Water Supply and Sanitation	2124.50	3376.68	1252.18	1322.46	70.28
11.	28-Labour and Employment	231.55	267.24	35.69	101.18	65.49
12.	29-Social Welfare	1235.75	2318.80	1083.05	1181.06	98.01
13.	30-Relief Rehabilitation	365.50	477.79	112.29	204.00	91.71
14.	31-Agriculture	1659.80	4090.97	2431.17	2452.34	21.17
15.	32-Horticulture	727.40	753.04	25.64	52.47	26.83
16.	36-Environment and Forest	1710.70	2126.50	415.80	492.75	76.95
17.	37-Co-operation	383.80	489.38	105.58	120.11	14.53
18.	40-Industries	1535.30	2418.40	883.10	912.36	29.26
19.	42-Transport	1331.30	1358.32	27.02	52.29	25.27
20.	44-Trade and Commerce	237.33	276.09	38.76	49.96	11.20
CAPITAL SECTION (VOTED)						
21.	16-Home	300.00	490.64	190.64	482.93	292.29
22.	25-Water Supply and Sanitation	1373.10	4326.04	2952.94	3364.96	412.02
23.	29-Social Welfare	90.00	252.18	162.18	275.00	112.82
24.	38-Rural Development	6.70	1150.27	1143.57	1165.53	21.96
25.	39-Electricity	3111.70	3148.60	36.90	2145.13	2108.23
26.	43-Tourism	40.00	122.08	82.08	233.17	151.09
27.	45-Public Works	6552.60	6898.46	345.86	5560.18	5214.32
Grand Total :				14518.78	26939.34	12420.56
Say :				Rs.145.19	Rs.269.39	Rs.124.20
				crore	crore	crore

APPENDIX - IV

Statement showing the excess expenditure under Grant/Appropriation requiring regularisation

(Reference: Paragraph 2.4.5; Page 21)

Sl. No.	Number and name of Grant/Appropriation	Total Grant/ Appropriation	Expenditure	Excess
		Rupees	Rupees	Rupees
A. REVENUE SECTION (VOTED)				
1.	16-Home	1,12,62,83,000	1,18,31,61,042	5,68,78,042
2.	19-Local Administration Department	19,93,19,000	20,49,20,827	56,01,827
3.	34-Animal Husbandry	15,93,05,000	16,06,44,240	13,39,240
4.	43-Tourism	2,39,33,000	2,67,61,841	28,28,841
5.	45-Public Works	50,47,17,000	54,91,60,395	4,44,43,395
Total : Revenue Section (Voted)		2,01,35,57,000	2,12,46,48,345	11,10,91,345
B. CAPITAL SECTION (VOTED)				
6.	35-Fisheries	20,30,000	21,12,702	82,702
7.	36-Environment and Forest	5,99,80,000	6,18,67,463	18,87,463
Total : Capital Section (Voted)		6,20,10,000	6,39,80,165	19,70,165
C. REVENUE SECTION (CHARGED)				
8.	1-Legislative Assembly	42,75,000	47,11,717	4,36,717
9.	4-Law and Judicial	1,04,08,000	1,04,96,131	88,131
Total : Revenue Section (Charged)		1,46,83,000	1,52,07,848	5,24,848
D. CAPITAL SECTION (CHARGED)				
10.	Public Debt	37,52,21,000	6,21,46,70,529	5,83,94,49,529
Total : Capital Section (Charged)		37,52,21,000	6,21,46,70,529	5,83,94,49,529
Grand Total :		2,46,54,71,000	8,41,85,06,887	5,95,30,35,887

APPENDIX – V

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

(Reference: Paragraph 2.4.6; Page 21)

(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.	16-Home	99.32	118.32	19.00	13.31	5.69
2.	19-Local Administration Department	15.77	20.49	4.72	4.16	0.56
3.	34-Animal Husbandry	12.47	16.06	3.59	3.46	0.13
4.	43-Tourism	1.96	2.68	0.72	0.44	0.28
5.	45-Public Works	34.41	54.92	20.51	16.07	4.44
CAPITAL SECTION (CHARGED)						
6.	Public Debt	35.29	621.46	586.17	2.23	583.94
Total :					39.67	595.04

APPENDIX – VI

Statement showing cases where expenditure fell short by more than Rs.1 crore in each case and also by more than 10 per cent of the total provision

(Reference: Paragraph 2.4.7; Page 22)

(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	9.68	8.60	1.08	11
2.	9-Finance	80.33	54.62	25.71	32
3.	14-Planning and Programme Implementation	19.36	5.81	13.55	70
4.	15-General Administration	27.90	22.29	5.61	20
5.	21-Higher and Technical Education	36.87	27.60	9.27	25
6.	23-Art and Culture	4.67	3.25	1.42	30
7.	24-Medical Health Services	83.64	65.44	18.20	22
8.	38-Rural Development	50.39	24.24	26.15	52
CAPITAL SECTION (VOTED)					
9.	9-Finance	3.00	---	3.00	100
10.	16-Home	7.83	4.91	2.92	37
11.	17-Food and Civil Supplies	68.12	27.49	40.63	60
12.	29-Social Welfare	3.65	2.52	1.13	31
13.	39-Electricity	52.57	31.49	21.08	40
14.	42-Transport	6.29	3.28	3.01	48
15.	43-Tourism	2.73	1.22	1.51	55
16.	45-Public Works	121.12	68.98	52.14	43
REVENUE SECTION (CHARGED)					
17.	Public Debt	151.75	136.06	15.69	10.34

APPENDIX – VII

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

(Reference: Paragraph 2.4.8; Page 22)

Sl. No.	Number and name of Grant/Appropriation	2000-2001			2001-2002			2002-2003		
		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.	23- Art and Culture	4.29	0.98	23	4.50	1.32	29	4.67	1.42	30
CAPITAL SECTION (VOTED)										
2.	39- Electricity	62.17	22.21	36	29.65	8.44	28	52.57	21.08	40
3.	45- Public Works	102.01	45.95	45	124.95	62.39	50	121.12	52.14	43

APPENDIX-VIII

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

(Reference: Paragraph 2.4.10; Page 22)

(Rupees in lakh)

Sl. No.	Number and name of Grant	Head of Account	Total Grant	Total expenditure	Savings (-) Excess (+)
(1)	(2)	(3)	(4)	(5)	(6)
REVENUE SECTION (VOTED)					
1.	8- Taxation	(05) Finance Commission Recommendation 2040 Taxes on Sales, Trades, etc. 001 Direction and Administration 2291 (05) 0501- Direction (FC)			
		O	20.00		
		S	60.45		
		R	(-) 55.32	25.13	---
					(-) 25.13
2.	8- Taxation	2040 Taxes on Sales, Trades, etc. 001 Direction and Administration 0036 0501-Direction			
		O	87.71		
		S	1.50		
		R	(-) 4.00	85.21	1,16.92
					+ 31.71
3.	12- Parliamentary Affairs	2052 Secretariat- General Services 092 Other Offices 0101 0820- Parliamentary Affairs			
		O	20.25		
		S	1.55		
		R	(-) 2.55	19.25	0.13
					(-) 19.12
4.	14- Planning and Programme Implementarion	3451 Secretariat- Economic Services 101 Planning Commission Planning Board 0689 6514- Evaluation and Monitoring			
		O	13,51.00		
		R	(-) 4.15	13,46.85	31.89
					(-) 13,14.96

(1)	(2)	(3)	(4)	(5)	(6)	
5.	14- Planning and Programme Implementarion	(03) Centrally Sponsored Scheme				
		3454 Census Surveys and Statistics				
		02 Surveys and Statistics				
		201 National Sample Survey Organisation				
		0963 (03)-6701 National Sample Survey (CSS)				
		O	0.10			
		S	46.70			
		R	(-) 9.92	36.88	1.33	(-) 35.55
6.	14- Planning and Programme Implementarion	3454 Census Surveys and Statistics				
		01 Census				
		001 Direction and Administration				
		0036 6701- Direction				
		O	88.52			
		S	8.53			
		R	2.32	99.37	86.23	(-) 13.14
7.	14- Planning and Programme Implementarion	3454 Census Surveys and Statistics				
		01 Census				
		001 Direction and Administration				
		0037 6702- Administration				
		O	87.80			
		R	(-) 0.15	87.65	1,51.89	(+) 64.24
8.	14- Planning and Programme Implementarion	3451 Secretariat- Economic Services				
		101 Planning Commission Planning Board				
		0688 6513- Plan Formulation				
		O	88.40			
		R	(-) 0.93	87.47	1,02.37	(+) 14.90
9.	15- General Administration	2070 Other Administrative Services				
		115 Guest Houses, Government Hostels etc.				
		0168 1666- Circuit and Session House, Kolkata				
		O	1,01.90			
		S	25.17			
		R	(-) 1.27	1,25.80	54.13	(-) 71.67

(1)	(2)	(3)	(4)	(5)	(6)
10.	15- General Administration	2053- District Administration 094- Other Establishments 0111 0913-GC, Lunglei			
		O 78.70			
		R (-) 0.39	78.31	46.34	(-) 31.97
11.	15- General Administration	2053- District Administration 094- Other Establishments 0108 0912- Sub-Divn., Lunglei			
		O 24.62			
		S 3.66			
		R (-) 0.18	28.10	68.47	(+) 40.37
12.	16- Home	2056 Jails 101 Jails 0142 1202- District Jail			
		O 4,13.00			
		S 22.20			
		R (-) 11.45	4,23.75	4,52.89	(+) 29.14
13.	16- Home	2070- Other Administrative Services 108- Fire Protection and Control 0162 1601- Fire Service Organisation			
		O 1,73.46			
		R (-) 0.71	1,72.75	1,89.22	(+) 16.47
14.	16- Home	2055 Police 104 Special Police 0124 1111- 1 st Battalion MAP			
		O 9,89.50			
		R (-) 86.39	9,03.11	9,15.28	(+) 12.17
15.	16- Home	2235 Social Security and Welfare 01 Rehabilitation 200 Other Relief Measures 1529 3301- Direction SS and A Board			
		O 72.33			
		S 24.18			
		R (-) 1.12	95.39	44.71	(-) 50.68
16.	16-Home	(05) Finance Commission Recommendation 2070 Other Administrative Services 108 Fire Protection and Control 2042 05-1601-Fire Service Organisation FC			
		O 20.00			
		S 10.00			
		R (-) 15.93	14.07	---	(-) 14.07

(1)	(2)	(3)	(4)	(5)	(6)	
17.	16-Home	2056 Jails				
		101 Jails				
		0143 1203-Sub Jails				
		O	70.65			
		S	3.05			
		R	(-) 2.74	70.96	43.87	(-) 27.09
18.	16-Home	2055 Police				
		104 Special Police				
		0127 1114-I.R. Bn. (SMS)				
		O	9,20.25			
		R	(-) 8.35	9,11.90	8,94.93	(-) 16.97
19.	18- Printing and Stationery	2058- Stationery and Printing				
		101 Purchase and Supply of Stationery Stores				
		0150 1402-Form and Stationery				
		O	1,01.89			
		S	26.47			
		R	(-) 9.68	1,18.68	67.65	(-) 51.03
20.	18- Printing and Stationery	2058 Stationery and Printing				
		103 Government Presses				
		0151 1403-Government Press				
		O	2,29.80			
		S	14.71			
		R	(-) 3.87	2,40.64	2,28.47	(-) 12.17
21.	19- Local Administration Department	2216 Housing				
		02 Urban Housing				
		103 Assistance to Housing Board				
		0356 2501-Urban Housing and Development				
		O	1,10.00			
		R	(-) 0.10	1,09.90	1,68.96	(+) 59.06
22.	24-Medical and Health Services	2210 Medical and Public Health				
		05 Medical Education, Training and Research				
		105 Allopathy				
		0302 2408- Medical Education Training and Research				
		O	44.09			
		R	(-) 0.91	43.18	30.09	(-) 13.09
23.	24-Medical and Health Services	2210 Medical and Public Health				
		03 Rural Health Services- Allopathy				
		103 Primary Health Centres				
		2761 2412- Primary Health Centre				
		O	1,67.65			
		R	6,45.61	8,13.26	8,36.96	(+) 23.70

(1)	(2)	(3)	(4)	(5)	(6)	
24.	38- Rural Development	2575 Other Special Areas Programmes	10,29.74	26.24	(-)10,03.50	
		60 Others				
		101 Border Areas Development Programme				
25.	38- Rural Development	0858 5102- BADP under Rural Development Department	3,34.48	3,16.82	(-) 17.66	
		O				10,30.00
		R				(-) 0.26
26.	43-Tourism	2515 Other Rural Development Programmes	61.96	75.41	(+ 13.45	
		001 Direction and Administration				
		2819 5052- Block Level Administration				
		O				3,19.70
27.	43-Tourism	S	13.89	---	(-) 13.89	
		R				15.00
		O				61.68
		R				(-) 0.23
CAPITAL SECTION (VOTED)						
28.	16-Home	03 Centrally Sponsored Scheme	2,99.96	2,79.96	(-) 20.00	
		3452 Tourism				
		80 General				
		107 Police Housing				
		800 Other Expenditure				
		4128 (03) 6607- Tourist Information and Literature (CSS)				
		S				
		R				13.99
		R				(-) 0.10
		2394 7001-Building for Police Housing	2,99.96	2,79.96	(-) 20.00	
		O				3,00.00
		R				(-) 0.04

(1)	(2)	(3)	(4)	(5)	(6)	
29.	17- Food and Civil Supplies	4408 Capital Outlay on Food Storage and Warehousing				
		01 Food				
		101 Procurement and Supply				
		0733 8101-Procurement and Supply				
		O	68,00.00			
		R	(-) 8,63.80	59,36.20	27,36.83	(-) 31,99.37
30.	29- Social Welfare	4235 Capital outlay on Social Security and Welfare				
		02 Social Welfare				
		800 Other Expenditure				
		2783 7701- Construction of Anganwadi Buildings				
		O	90.00			
		S	1,50.00			
		R	(-) 1,12.82	1,27.18	2,52.18	(+) 1,25.00
31.	39- Electricity	4801 Capital Outlay on Power Projects				
		05 Transmission and Distribution				
		800 Other Expenditure				
		2826 8385- APRDP				
		O	18,00.00			
		R	(-) 4,23.26	13,76.74	6,53.71	(-) 7,23.03
32.	39- Electricity	4801 Capital Outlay on Power Projects				
		06 Rural Electrification				
		800 Other Expenditure				
		2323 8382- Rural Electrification (REC)				
		O	6,58.00			
		R	(-) 15.90	6,42.10	2,60.81	(-) 3,81.29
33.	39- Electricity	4801 Capital Outlay on Power Projects				
		06 Rural Electrification				
		800 Other Expenditure				
		2684 8383- Rural Electrification under PMGY				
		O	5,98.00			
		R	(-) 5.09	5,92.91	2,38.56	(-) 3,54.35
34.	43-Tourism	03 Centrally Sponsored Scheme				
		5452 Capital Outlay on Tourism				
		01 Tourist Infrastructure				
		101 Tourist Centre				
		3132(03) 8651 – Tourist Infrastructure (CSS)				
		S	80.33			
		R	(-) 41.46	38.87	---	(-) 38.87

(1)	(2)	(3)	(4)	(5)	(6)
35.	45-Public Works	06 Externally Aided Project 5054 Capital Outlay on Roads and Bridges			
		03 State Highways 337 Road Works (State Highway)			
		2090(06) 8551 – Construction of Road under EAP			
		O 15,00.00			
		R (-) 6,48.82	8,51.18	15,52.36	(+) 4,01.18
36.	45- Public Works	04 NEC Scheme 4552 Capital Outlay on North Eastern Areas			
		009 Roads and Bridges 0992 (04) 9414- IX Plan Scheme			
		O 6,00.00			
		S 24.00			
		R (-) 1,67.61	4,56.39	4,32.39	(-) 24.00
37.	45- Public Works	03 Centrally Sponsored Scheme			
		5054 Capital Outlay on Roads and Bridges			
		04 District and Other Roads 337 Road Works			
		3164 8552- Road Works under National Highway			
		S 4,80.55			
		R (-) 29.77	4,50.78	4,40.18	(-) 10.60
REVENUE SECTION (CHARGED)					
38.	Public Debt	2049 Interest Payments 01 Interest on Internal Debt 101 Interest on Market Loans 0061 0671- Interest on NABARD Loan			
		O 5,00.00			
		R (-) 12.67	4,87.33	4,47.34	(-) 39.99
CAPITAL SECTION (CHARGED)					
39.	Public Debt	6003 Internal Debt of the State Government			
		109 Loans from other Institutions			
		0793 6708- Loan from HUDCO (Housing)			
		O 2,51.77			
		R (-) 63.62	1,88.15	3,14.02	(+) 1,25.87

APPENDIX – IX

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

(Reference: Paragraph 2.4.11; Page 22)

(Amount in Rupees)

Sl. No.	Number and name of Grant	Head of Account	Actual expenditure without provision
1.	16- Home	2055(115)(2932)	2,11,15,000
2.	-do-	2055(115)(2629)	2,08,74,000
3.	-do-	2055(115)(2113)	1,99,10,000
4.	-do-	2055(115)(2989)	1,70,50,000
5.	-do-	2235(01)(200)(0036)	52,12,000
6.	-do-	2055(115)(2933)	40,90,000
7.	-do-	2055(115)(2862)	26,90,000
8.	-do-	2055(115)(2362)	23,40,000
9.	-do-	2055(115)(2952)	18,85,000
10.	24- Medical & Health Services	2210(06)(101)2858	1,55,49,000
11.	39-Electricity	(09)4801(05)800 2979 (09)8361	1,05,98,000
12.	43-Tourism	(03)5452(01)(102)894(03)8652	1,21,08,000
13.	45-Public Works	2059(80)799 1129(3)	4,02,41,000
14.	-do-	(03)2230(02)(101)2975(03)2062	70,74,000
15.	-do-	(03)3456(195)0705(03)6802	20,00,000
16.	Public Debt	2049(04)104(0078)(0690)	5,24,25,000
17.	-do-	2049(04)102(0069)(2)	1,20,95,000
18.	-do-	2049(04)101 0080(4)	98,77,000
19.	-do-	6003(110)1546	4,45,69,00,000
20.	-do-	6003(110)1548	1,24,59,71,000
21.	-do-	6004(01)(102)4153	14,73,00,000
22.	-do-	6004(01)102(4154)	2,81,28,000
23.	-do-	6004(04)800(2983)	35,22,000
24.	-do-	6004(04)800(2885)	20,59,000
25.	-do-	6004(04)800(1040)	13,54,000
Total :			6,14,23,67,000
Say: Rs.614.24 crore			

APPENDIX – X

Statement showing the cases where anticipated savings were not surrendered

(Reference: Paragraph 2.4.12; Page 22)

(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.	4-Law & Judicial	407.44	95.70	74.93	20.77 (22)
2.	6-Land Revenue	968.02	108.12	0.22	107.90 (99)
3.	7-Excise	660.68	7.47	7.22	0.25 (3)
4.	8-Taxation	313.42	57.00	56.49	0.51 (0.89)
5.	9-Finance	8032.81	2571.13	2.69	2568.44 (99)
6.	12-Parliamentary Affairs	21.80	21.67	2.55	19.12 (88)
7.	13-Personal and Administrative Reforms	75.65	5.76	4.78	0.98 (17)
8.	14-Planning and Programme Implementation	1936.16	1354.57	31.63	1322.94 (98)
9.	15-General Administration	2790.32	561.50	118.72	442.78 (79)
10.	17-Food and Civil Supplies	2277.36	13.27	5.97	7.30 (55)
11.	18-Printing and Stationery	511.30	65.51	16.44	49.07 (75)
12.	20-School Education	17018.01	791.83	220.10	571.73 (72)
13.	21-Higher and Technical Education	3687.53	927.49	144.06	783.43 (84)
14.	22-Sports and Youth Affairs	589.08	21.81	0.92	20.89 (96)
15.	23-Art and Culture	467.47	141.91	8.26	133.65 (94)
16.	25-Water Supply and Sanitation	3446.96	70.28	66.67	3.61 (5)
17.	28-Labour and Employment	332.73	65.49	7.71	57.78 (88)
18.	30-Relief And Rehabilitation	569.50	91.71	---	91.71 (100)
19.	32-Horticulture	779.87	26.83	26.15	0.68 (3)
20.	33-Soil and Water Conservation	626.80	17.17	16.00	1.17 (7)
21.	35-Fisheries	400.60	2.19	0.81	1.38 (63)
22.	36-Environment and Forest	2203.45	76.95	70.29	6.66 (9)
23.	37-Co-operation	503.91	14.53	2.98	11.55 (79)
24.	38-Rural Development	5039.60	2615.29	7.45	2607.84 (99)
25.	41-Sericulture	402.04	2.82	2.30	0.52 (18)
26.	42-Transport	1383.59	25.27	23.29	1.98 (8)
27.	44-Trade and Commerce	287.29	11.20	5.62	5.58 (50)
CAPITAL SECTION (VOTED)					
28.	9-Finance	300.00	299.93	---	299.93 (100)
29.	16-Home	782.93	292.29	272.29	20.00 (7)
30.	17-Food and Civil Supplies	6811.70	4063.17	863.80	3199.37 (79)
31.	19-Local Administration Department	3627.92	73.00	---	73.00 (100)
32.	21-Higher and Technical Education	2.00	2.00	---	2.00 (100)

(1)	(2)	(3)	(4)	(5)	
33.	34-Animal Husbandry	130.25	1.03	0.71	0.32 (31)
34.	38-Rural Development	1172.23	21.96	16.50	5.46 (25)
35.	39-Electricity	5256.83	2108.23	756.61	1351.62 (64)
36.	42-Transport	629.00	301.09	1.09	300.00 (99)
37.	43-Tourism	273.17	151.09	41.46	109.63 (73)
REVENUE SECTION (CHARGED)					
38.	Public Debt	15174.69	1568.98	33.75	1535.23 (98)
				Total :	15736.78
Say : Rs.157.37 crore					

APPENDIX – X-A

Statement showing available saving of Rs.1 crore and above not surrendered

(Reference: Paragraph 2.4.12; Page 22)

(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.	6-Land Revenue	9.68	1.08	---	1.08 (100)
2.	9-Finance	80.33	25.71	0.03	25.68 (99)
3.	14-Planning & Programme Implementation	19.36	13.55	0.32	13.23 (98)
4.	15-General Administration	27.90	5.61	1.19	4.42 (79)
5.	20-School Education	170.18	7.92	2.20	5.72 (72)
6.	21-Higher and Technical Education	36.88	9.27	1.44	7.83 (84)
7.	23-Art and Culture	4.67	1.42	0.08	1.34 (94)
8.	38-Rural Development	50.40	26.15	0.07	26.08 (99)
CAPITAL SECTION (VOTED)					
9.	9-Finance	3.00	3.00	---	3.00 (100)
10.	17-Food and Civil Supplies	68.12	40.63	8.64	31.99 (79)
11.	39-Electricity	52.57	21.08	7.57	13.51 (64)
12.	42-Transport	6.29	3.01	0.01	3.00 (99)
13.	43-Tourism	2.73	1.51	0.41	1.10 (73)
REVENUE SECTION (CHARGED)					
14.	Public Debt	151.75	15.69	0.34	15.35 (98)
Total :					153.33

APPENDIX – XI

Statement showing the cases where amount surrendered was in excess of actual saving

(Reference: Paragraph 2.4.13; Pages 22)

(Rupees in lakh)

Sl. No.	Number and name of Grant	Total Grant	Total saving	Amount surrendered	Amount of excess surrendered
REVENUE SECTION (VOTED)					
1.	1-Legislative Assembly	529.80	8.34	9.99	1.65
2.	3-Council of Ministers	189.60	1.10	4.60	3.50
3.	5-Vigilance	85.10	8.32	8.47	0.15
4.	11-Secretariat Administration	2259.42	107.78	137.04	29.26
5.	24-Medical and Health Services	8364.00	1820.12	1986.57	166.45
6.	26-Information and Publicity	306.50	2.68	12.65	9.97
7.	29-Social Welfare	2416.81	98.01	124.66	26.65
8.	31-Agriculture	4112.14	21.17	25.00	3.83
9.	39-Electricity	8079.23	5.96	18.43	12.47
10.	40-Industries	2447.66	29.26	44.82	15.56
11.	45-Public Works	12112.78	5214.32	5243.94	29.62
REVENUE SECTION (CHARGED)					
12.	10-Mizoram Public Service Commission	128.19	0.04	2.77	2.73
Total :			7317.10	7618.94	301.84
Say :			73.17	76.19	3.02
			crore	crore	crore

APPENDIX – XII

Statement showing un-reconciled expenditure for the year 2002-03

(Reference: Paragraph 2.4.16; Page 23)

(In Rupees)

Sl. No.	Grant No.	Major Heads	Amount of expenditure involved
1.	3	2013	1,88,49,578
2.	4, 17	3456	5,46,05,339
3.	9	2075	59,22,750
4.	11, 12	2052	15,52,22,889
5.	11, 14	3451	4,37,40,446
6.	14	3454	3,25,32,998
7.	16	2056	6,20,50,949
8.	22	2204	5,58,26,663
9.	23	2205	3,25,56,088
10.	28	2230	2,66,83,149
11.	43	3452	2,67,61,841
12.	6	2029	3,56,07,065
13.	9	7610	7,227
14.	1	7615	10,00,000
15.	11	2251	2,57,25,557
16.	17	2408	16,01,47,622
17.	35	2405	2,98,41,176
18.	35	4405	1,85,028
19.	39	2801	23,88,90,311
Total :			1,00,61,56,676
			Say : Rs.100.62 crore

APPENDIX – XIII

Statement showing rush of expenditure during the month of March 2003

(Reference: Paragraph 2.4.17; Page 23)

Head of Account	Grant No.	Total provision (O&S)	Expenditure				Total expenditure	Percentage of expenditure during 4 th Qtr. to total expenditure	Expenditure during March (Rupees)	Percentage of expenditure during March	
			1 st Qtr. (4-6)	2 nd Qtr. (7-9)	3 rd Qtr. (10-12)	4 th Qtr. (1-3)				Total provision	Total expenditure
			(R U P E E S)								
2701	45	1,00,000	---	---	---	1,00,273	1,00,273	100	1,00,273	100	100
2506	6	6,14,21,000	32,73,277	28,42,753	1,19,93,905	3,22,72,708	5,03,82,643	64	2,58,43,520	42	51
2210	24	73,64,11,000	13,78,16,925	12,59,58,762	14,17,93,698	18,69,97,694	59,25,67,079	32	11,29,10,395	15	19
2403	34	14,46,23,000	2,63,41,620	2,45,51,631	4,02,73,349	5,51,90,018	14,63,56,618	38	3,09,44,780	21	21
2702	31	3,29,91,000	63,51,461	53,86,178	73,84,792	1,36,75,714	3,27,98,145	42	1,05,38,834	32	32
2505	38	3,16,00,000	---	---	1,43,12,000	1,72,88,000	3,16,00,000	55	1,72,88,000	55	55

APPENDIX–XIV

Statement showing details of utilisation of incubators, hatchers in the Poultry farms

(Reference: Paragraph: 3.1.13 ; Page 32)

Year	Poultry Farm	Capacity per month		Total capacity in a year		Actual No. of eggs hatched/incubated in a year	Underutilisation			
		Hatcher (5000X3)	Incubator (15000X2)	Hatcher	Incubator		Hatcher		Incubator	
							Under utilisation	Percentage	Under utilisation	Percentage
1998-99	Tanhril	15000	30000	1,80,000	3,60,000	34,115	1,45,885	81	3,25,885	91
1999-2000	-do-	15000	30000	1,80,000	3,60,000	40,714	1,39,285	77	3,19,286	89
2000-01	-do-	15000	30000	1,80,000	3,60,000	16,309	1,63,691	91	3,43,691	95
2001-02	-do-	15000	30000	1,80,000	3,60,000	36,654	1,43,346	80	3,23,346	90
2002-03	-do-	20000 ^ψ	45000 ^ψ	2,40,000	5,40,000	27,489	2,12,411	89	5,12,411	95
1998-99	Lunglei	2200*	-	26,400	-	770	25,630	97	-	-
1999-2000	-do-	2200	-	26,400	-	1167	25,233	96	-	-
2000-01	-do-	2200	-	26,400	-	2098	24,302	92	-	-
2001-02	-do-	2200	-	26,400	-	4100	22,300	84	-	-
2002-03	-do-	2220	-	26,400	-	4065	22,335	85	-	-

(Source : Monthly hatching report and information furnished by the departmental farms)

^ψ 4 Hatchers and 3 incubators from 2002-2003

* Lunglei Poultry farm is having one Hatcher cum incubator of 2200 capacity

APPENDIX – XV

Statement showing variation of expenditure booked by Accountant General (A&E) and that of departments

(Reference: Paragraph 3.2.4; Page 42)

(Rupees in lakh)

Year	State assistance	Actual Central assistance received	Expenditure						Variation
			State side		Central side		Total		
			As per accounts of A.G	As per department	As per accounts of A.G	As per department	As per accounts of A.G	As per department	
Social Welfare Department for NPRPD									
1998-99	47.66	--	38.67	47.66	--	--	38.67	47.66	8.99
1999-2000	56.20	--	47.20	56.20	--	--	47.20	56.20	9.00
2000-01	61.70	86.95	61.70	61.70	4.65	4.65	66.35	66.35	--
2001-02	50.77	60.35	50.77	50.77	2.41	31.97	53.18	82.74	29.56
2002-03	53.80	Nil	53.07	53.80	110.04	110.04	163.11	163.84	0.73
Total	270.13	147.30	251.41	270.13	117.10	146.66	368.51	416.79	48.28
State Council for Education, Research & Training (SCERT) for IEDC									
1998-99	54.00	11.46	47.66		6.93	9.24	54.59	9.24	(-) 45.35
1999-2000	67.35	15.51	65.71		25.46	20.26	91.17	20.26	(-) 70.91
2000-01	72.36	22.41	72.36	0.80	22.33	12.96	94.69	13.36	(-) 81.33
2001-02	75.70	13.67	75.70	0.40	12.63	27.33	88.33	27.33	(-) 61.00
2002-03	5.94	20.72	8.67		13.44	3.28	22.11	3.28	(-) 18.83
Total	275.35	83.77	270.10	1.20	80.79	73.07	350.89	73.47	(-) 277.42
Medical Department for District Mental Health Programme & Orientation of PHC Medical Officers to Disability Management									
1998-99	--	--	--	--	--	--	--	--	--
1999-2000	--	28.50	--	--	11.16	11.16	11.16	11.16	--
2000-01	--	21.50	--	--	13.84	13.84	13.84	13.84	--
2001-02	--	0.48	--	--	4.96	5.28	4.96	5.28	0.32
2002-03	--	2.02	--	--	9.96	8.91	9.96	8.91	(-) 1.05
Total	Nil	52.50	Nil	Nil	39.92	39.19	39.92	39.19	(-) 0.73
Grand Total	545.48	283.57	521.51	271.33	237.81	258.92	759.32	529.45	(-) 229.87

(Source: As per detailed Appropriation Accounts and information furnished by the department)

APPENDIX – XVI

Statement showing financial assistance to NGOs

(Reference: Paragraph 3.2.10; Page 44)

(Rupees in lakh)

Year	Assistance Received			Expenditure during the year	Excess (+) Savings (-)
	State	Central	Total		
1998-99	2.71	Nil	2.71	16.52	(+) 13.81
1999-2000	4.32	25.31	29.63	23.09	(-) 6.54
2000-01	5.45	29.52	34.97	64.71	(+) 29.74
2001-02	5.41	30.07	35.48	63.89	(+) 28.41
2002-03	3.92	25.16	29.08	46.00	(+) 16.92
Total	21.81	110.06	131.87	214.21	(+) 82.34

APPENDIX – XVII

Year-wise position of outstanding Inspection Reports and Paragraphs

(Reference: Paragraph 3.8; Page 52)

Year	Co-operation Department		Land Revenue Department		Public Works Department		Public Health Engineering Department	
	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras
1978-79 to 1990-91	4	7	---	---	---	---	---	---
1991-92	2	6	---	---	3	5	---	---
1992-93	1	1	---	---	7	27	3	5
1993-94	1	2	1	3	6	49	---	---
1994-95	---	---	---	---	9	32	2	5
1995-96	2	5	1	2	13	104	2	8
1996-97	1	1	1	6	10	51	4	8
1997-98	1	1	1	4	10	68	4	7
1998-99	2	3	---	---	9	108	4	7
1999-2000	1	2	---	---	11	61	3	6
2000-01	---	---	1	1	13	120	8	78
2001-02	---	---	4	9	9	97	2	6
2002-03	---	---	3	9	12	133	3	25
Total :	15	28	12	34	112	855	35	155

APPENDIX – XVIII

Statement showing department-wise break up of misappropriation, losses, etc., pending finalisation at the end of July 2003

(Reference: Paragraph 3.9; Page 55)

Sl. No.	Department(s)	Cases in which Departmental & criminal action have not been started		Cases in which Departmental/ Police action had been started but not finalised		Cases where criminal proceeding had been finalised but execution certificates/cases for recovery pending		Cases in the Court of Law		Cases awaiting orders for recovery or write off		Total	
		No. of cases	Amount (in lakh of rupees)	No. of cases	Amount (in lakh of rupees)	No. of cases	Amount (in lakh of rupees)	No. of cases	Amount (in lakh of rupees)	No. of Cases	Amount (in lakh of rupees)	No. of Cases	Amount (in lakh of rupees)
1.	Education	---	---	---	---	---	---	---	---	1	0.03	1	0.03
2.	General Administration	---	---	1	1.22	--	---	---	---	3	2.97	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	---	---	2	4.00	---	---	---	---	4	1.08	6	5.08
7.	Power and Electricity	1	70.00	2	0.95	---	---	---	---	2	3.80	5	74.75
8.	Co-operation	---	---	1	26.50	---	---	--	---	---	---	1	26.50
9.	Forest	1	0.45	---	---	---	---	---	---	1	0.41	2	0.86
10.	Rural Development	---	---	1	1.98	---	---	---	---	---	---	1	1.98
Total :		2	70.45	7	34.65					18	12.26	27	117.36

APPENDIX – XIX

Statement showing component-wise target dates of completion, present status of the works upto March 2003, percentage of achievement and expenditure incurred thereon

(Reference: Paragraph 4.1.5; Page 59)

Sl. No.	Activities relating to project execution	Proposed volume of work as per Project Report	Revised Estimated cost (Rs. in lakh)	Target date of completion	Financial outlay as per department		Physical achievement		Remarks
					Cumulative expenditure as on 31.3.03 (Rs. in lakh)	Percentage	Actual	Percentage	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Land acquisition	---	201.25	March 2005	129.98*	73	---	---	Payments represent indemnification fee and land compensation paid to Land Acquisition Authority. But no land was acquired till date of audit (June 2003).
2.	Approach road	3 Kms (FC) 6 Kms (SM) 9 Kms (BT)	108.00	September 2003	28.71	45	---	---	Sub base work in progress.
3.	Civil work such as intake pump and pump house	---	535.00	September 2003	149.41	28	---	---	Cumulative expenditure represents payment made in advance to the contractor.
4.	Mechanical works such as pumps, machineries and associated electrical equipment	---	2785.16	December 2003	960.03	37	---	---	-do-
5.	Power supply	17.5 Kms	63.00	September 2005	20.00	15	---	---	-do-
6.	Rising mains	16.742 Km	1676.00	December 2005	982.54	56	---	---	-do-
7.	Construction of bridge	1 No	44.132	March 2004	6.48	15	---	---	Component being fabricated
8.	Treatment plant	1 No	440.00	March 2004	129.93	40	---	---	-do-
9.	Feeding main	109.21 Km	1960.00	March 2004	1125.66	79	55.662 Km	51	In progress
10.	Zonal tank	29 Nos.	353.64	March 2005	121.42	27	3 nos.	7	In progress
11.	Distribution system	169.34 Km	1546.30	March 2005	550.68	27	67.475 Km	40	In progress
12.	Booster pump at Durtlang and Sihphis	2 Nos. with accessories	848.10	December 2005	399.53	28	---	---	-do-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
-----	-----	-----	-----	-----	-----	-----	-----	-----	------

* Rs.129.98 lakh reported to the Government of India against actual payment of Rs.127.79 lakh (Rs.55.02 lakh + Rs.72.77 lakh).

Audit Report for the year ended 31 March 2003

13.	(i) Construction of main reservoir at Laipuitlang (ii) Improvement of main reservoir at Tyikhualtlang	1 no.	82.79	March 2003	76.42	95	1	50	Completed.
14.	Security fencing	2025 Rm	17.14	November 2005	15.53	20	---	---	Not done. Expenditure represents purchase of materials.
15.	Buildings	T-I = 6 nos. T-II = 6 nos. T-III = 1 no. T-IV = 1 no.	38.00	March 2004	17.37	31	---	---	Expenditure of Rs.17.37 lakh incurred on construction of the office buildings only. Other building works have not yet been taken up.
16.	T&P, Vehicles and other equipment	Vehicles = 7 nos.	49.24	March 2004	53.98	90	7 nos.,	90	Procurement of vehicles and other equipment completed.
17.	Miscellaneous	---	58.77	March 2004	55.27	70	---	---	---
18.	W/C Establishment and contingency	---	540.326	March 2004	96.06	53	---	---	---
	TOTAL		11346.848		4919.00				

Say Rs.113.47 crore.

APPENDIX – XX

Statement showing extra expenditure incurred on procurement of different electrical items at higher rates

(Reference: Paragraph 4.7; Page 80)

SL. No.	Materials procured	Quantity procured	Procure-ment rate	Lowest rate available	Difference in rate	Extra payment
1.	PVC wire 1.5 sq.mm S/C copper (finolex)	1091 coils	935	650	285	3,10,935
2.	-do-	160 coils	800	650	150	24,000
3.	-do-	95 coils	750	650	100	9,500
4.	PVC wire 2.5 sq.mm S/C copper (finolex)	290 coils	1650	1002	648	1,87,920
5.	-do-	36 coils	1350	1002	348	12,528
6.	-do-	20 coils	2400	1002	1398	27,960
7.	-do-	10 coils	1850	1002	848	8,480
8.	PVC wire 4 sq.mm S/C copper (finolex)	272 coils	2400	1891	509	1,38,448
9.	-do-	20 coils	2600	1891	709	14,180
10.	PVC wire 6 sq.mm S/C copper (finolex)	61 coils	2900	2100	800	48,800
11.	-do-	10 coils	2700	2100	600	6,000
12.	UG cable 16 sq.mm 3 ½ core	1265 mtrs	347	106*	241	3,04,865
13.	UG cable 25 sq.mm 3 ½ core	235 mtrs	853	141*	712	1,67,320
14.	PVC casing and capping (prestoplast) 1”	4000 mtrs	45	18	27	1,08,000
15.	-do-	2850 mtrs	29	18	11	31,350
16.	-do-	10,100 mtrs	25	18	7	70,700
14,70,986						i.e., Rs.14.71 lakh

* *In absence of lowest available rate, the rates of these 2 items were adopted at the approved rate of the Division of July 2002.*

APPENDIX – XXI

Statement showing extra expenditure on carriage of GI pipes by road from Kolkata to Silchar

(Reference: Paragraph 4.8; Page 81)

Supply order No. and date	Quantity transported from Kolkata to Silchar by road (tonne)	Difference of road freight paid over railway freight (per tonne)	Total amount	Reference to payment voucher No. and date
			(Rupees)	
1. M-11011/2/2000-CE/PHE/167 dated 7.11.2000	211.25	2111.00	4,45,948.75	18 of 5.2.2001
2. M-11011/2/2001-CE/PHE/114 dated 28.6.2001	113.872	2111.00	2,40,384.00	32(1) of 11.3.2002
3. M-11011/2/2001-CE/PHE/107 dated 17.7.2001	94.966	2111.00	2,00,474.00	32(2) of 11.3.2002
4. M-11011/2/2001-CE/PHE/107 dated 17.7.2001	117.127	2111.00	2,47,255.08	27 of 13.9.2001
5. M-11011/2/2001-CE/PHE/114 dated 28.6.2001	16.255	2111.00	34,314.30	28 of 13.9.2001
6. M-11011/2/2000-CE/PHE/116 dated 22.8.2000	144.555	1694.27	2,44,915.20	39 of 8.3.2001
7. M-11011/2/2001-CE/PHE/195 dated 17.1.2002	74.981	2111.00	1,58,284.89	514 of 30.3.2002
8. M-11011/2/2001-CE/PHE/196 dated 24.1.2002	54.606	2111.00	1,15,273.26	402 of 28.3.2002
	827.612		16,86,849.48	

APPENDIX – XXII

Statement showing year-wise position of outstanding Inspection Reports and Paragraphs

(Reference: Paragraph 5.9; Page 86)

(Ru crore)

Year	Sales Tax			State Excise			Motor Vehicles Tax			Forests			Other Taxes/ Land revenue		
	No. of I/R	No. of Para	Money value	No. of I/R	No. of Para	Money value	No. of I/R	No. of Para	Money value	No. of I/R	No. of Para	Money value	No. of I/R	No. of Para	Money value
Up to 1990-95	1	2	0.01	1	1	-	-	-	-	1	1	-	-	-	-
1995-96	-	-	-	-	-	-	-	-	-	1	2	-	-	-	-
1996-97	-	-	-	1	1	-	1	3	-	1	5	0.05	1	2	0.14
1997-98	-	-	-	-	-	-	-	-	-	3	5	0.05	3	5	0.07
1998-99	3	5	0.04	-	-	-	1	1	-	2	3	0.03	-	-	-
1999-2000	-	-	-	1	2	-	3	8	0.04	5	8	0.05	5	15	0.13
2000-01	3	5	0.06	2	3	-	2	7	0.30	2	10	2.12	4	9	0.14
2001-02	1	6	0.72	2	3	0.05	3	4	0.46	6	13	0.13	2	4	0.14
2002-03	3	11	1.91	-	-	-	2	8	0.22	10	29	1.23	8	14	0.22
Total	11	29	2.74	7	10	0.05	12	31	1.02	31	76	3.66	23	49	0.84

APPENDIX - XXIII

Statement showing particulars of up-to-date Paid up Capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2003 in respect of Government companies

(Reference: Paragraphs 7.1.2 & 7.1.3; Page 103)

(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 2002-03 (figures in bracket indicate share application money)					Equity/Loans received out of budget during the year		Other loans received during the year	Loans ^ψ outstanding at the close of 2002-03			Debt equity ratio for 2002-03 (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.	1125.10	---	---	428.00	1553.10 (450.00)	25.00	---	136.46	---	2081.46	2081.46	0.09 : 1 (1.27 : 1)
	Total of the sector :	1125.10	---	---	---	1553.10 (450.00)	25.00	---	136.46	---	2081.46	2081.46	0.09:1
2.	Sector : Handloom and Handicrafts Mizoram Handloom And Handicrafts Development Corporation Limited	614.70	37.00	---	---	651.70 (-)	40.00	---	---	---	---	---	---
	Total of the sector :	614.70	37.00	---	---	651.70	40.00	---	---	---	---	---	---
3.	Sector : Food Processing Mizoram Food and Allied Industries Corporation Limited.	1338.31	136.00	---	---	1474.31 (254.31)	220.00	---	---	---	22.00	22.00	0.01 : 1 (0.02 : 1)
	Total of the Sector :	1338.31	136.00	---	---	1474.31 (254.31)	220.00	---	---	---	22.00	22.00	0.01:1
4.	Sector : Electronics Development Zoram Electronics Development Corporation Limited.	442.40	---	---	---	442.40 (52.54)	52.50	---	---	---	---	---	---
	Total of the Sector :	442.40	---	---	---	442.40 (52.54)	52.50	---	---	---	---	---	---
5.	Sector : Agriculture and Marketing Mizoram Agriculture Marketing Corporation Limited.	441.10	---	---	---	441.10 (-)	---	---	---	---	---	---	---
	Total of the Sector :	441.10	---	---	---	441.10 (-)	---	---	---	---	---	---	---
	Grand Total :	3961.61	173.00	---	428.00	4562.61 (756.85)	337.50	---	136.46	---	2103.46	2103.46	(0.46 : 1) (0.47 : 1)

^ψ Loans outstanding at the close of 2002-03 represents long term loan only.

Except in respect of company at Sl. No. 1 which finalised its accounts for 2002-03, figures are provisional as given by the companies. . In respect of Sl. No. 1, although in earlier years as per information furnished by the Company the paid-up capital Rs.428.00 lakh contributed by others were stated as contribution of State Government, the correct position has been exhibited for 2002-03.

APPENDIX – XXIV

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 2003

(Reference: Paragraph 7.1.3; Page 103)

(Rupees in lakh)

Sl. No.	Name of the Public Sector Undertaking	Grants/Subsidy ^ψ received during the year				Guarantees received during the year and outstanding at the end of the year ^ψ					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	190.00 (G)	20.00 (G)	---	210.00	---	400.00 (2081.46)	---	---	400.00 (2081.46)	---	---	---	---	---	---
2.	Mizoram Handloom and Handicrafts Development Corporation Limited	3.00 (G)	10.00 (G)	---	13.00 (G)	---	---	---	---	---	---	---	---	---	---	---
3.	Mizoram Food and Allied Industries Corporation Limited	21.34 (G)	---	---	21.34 (G)	---	---	---	---	- (20.00)	---	---	---	---	---	---
4.	Zoram Electronics Development Corporation Limited	233.74 (G)	---	---	233.74 (G)	---	---	---	---	---	---	---	---	---	---	---
5.	Mizoram Agricultural Marketing Corporation Limited	---	50.00	---	50.00	---	---	---	---	---	---	---	---	---	---	---
TOTAL – A :		448.08	80.00	---	528.08	---	400.00 (2101.46)	---	---	400.00 (2101.46)	---	---	---	---	---	---

^ψ Subsidy includes subsidy receivable at the end of the year.
^ψ Figures in bracket indicate guarantees outstanding at the end of the year.
(G) Indicates grants received.

APPENDIX - XXV

Summarised financial results of Government companies for the latest year for which accounts were finalised

(Reference: Paragraphs 7.1.4, 7.1.5, 7.1.6, 7.1.9 and 7.1.10; Pages 104, 105 and 106)

(Figures in columns 7 to 12 and 15 are Rupees in la

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 [¶]	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
1.	GOVERNMENT COMPANIES – WORKING Sector : Industrial Development and Financing Zoram Industrial Development Corporation Limited	Industries	February 1978	2002-03	2003-04	(-) 112.71	The net loss has been overstated by Rs.4.10 lakh	1553.10	(-) 722.20	3646.08	(+) 7.68	0.21	---	118.78	61
Total of the Sector :						(-) 112.71		1553.10	(-) 722.20	3646.08	(+) 7.68	0.21	---	118.78	61
2.	Sector : Handloom and Handicrafts Mizoram Handloom and Handicrafts Development Corporation Limited	Industries	December 1988	1997-98	2000-01	(-) 50.68	The net loss has been understated by Rs.0.54 lakh	368.70	(-) 258.64	248.11	(-) 50.68	---	5	34.33	43
Total of the Sector :						(-) 50.68		368.70	(-) 258.64	248.11	(-) 50.68	---		34.33	43

[¶] 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).

[¶] 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.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
3.	Sector : Food Processing Mizoram Food and Allied Industries Corporation Limited	Industries	December 1989	1997-98	2001-02	(-) 90.13		928.01	(-)514.98	637.00	(-) 90.13	---	5	9.34	96
Total of the Sector :						(-) 90.13		928.01	(-) 514.98	637.00	(-) 90.13	---		9.34	96
4.	Sector : Electronics Development Zoram Electronics Development Corporation Limited	Industries	March 1991	1997-98	2001-02	(-) 22.65	The net loss has been understated by Rs.1.76 lakh	275.20	(-)141.52	133.68	(-) 17.24	---	5	7.19	34
Total of the Sector :						(-) 22.65	-	275.20	(-) 141.52	133.68	(-) 17.24	---		7.19	34
5.	Sector : Agriculture and Marketing Mizoram Agricultural Marketing Development Corporation Limited	Trade and Commerce	February 1993	1994-95	2003-04	(+) 0.28	NRC	285.57	(+) 2.59	278.73	(+) 0.28	0.10	8	30.62	27
Total of the Sector :						(+) 0.28		285.57	(+) 2.59	278.73	(+) 0.28	0.10		30.62	27
Grand Total :						(-) 275.89		3410.58	(-) 1634.75	4943.60	(-) 150.09	(-) 3.04		200.26	261

Working results and operational performance of Mizoram State Transport for the last three years ended 31 March 2002
(Reference: Paragraph 7.1.11; Page 108)
(Rupees in lakh)

A. WORKING RESULTS				
Sl. No.	Particulars	1999-2000	2000-01	2001-02
1.	Operating			
	(a) Revenue	198.54	192.39	160.32
	(b) Expenditure	632.09	765.88	587.39
	(c) Deficit	433.55	573.49	427.07
2.	Non-operating			
	(a) Revenue	37.12	23.27	18.47
	(b) Expenditure	472.94	551.17	459.92
	(c) Deficit	435.82	527.90	441.45
3.	Total			
	(a) Revenue	235.66	215.66	178.79
	(b) Expenditure	1105.03	1317.05	1047.31
	(c) Net Loss	869.37	1101.39	868.52
B. OPERATIONAL PERFORMANCE				
1.	Number of vehicles held	82	80	72
2.	Average number of vehicles on road	42	38	37
3.	Percentage of utilisation of vehicles	51.22	47.50	51.39
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	18	18	33
6.	Route Kilometres	2545	2648	2648
7.	Kilometres operated (in lakh)			
	(a) Gross	18.50	17.36	16.12
	(b) Effective	17.92	16.88	15.70
	(c) Dead	0.58	0.48	0.42
8.	Percentage of dead kilometres to gross kilometres	3.13	2.76	2.61
9.	Average Kilometres covered per bus per day	59.87	57.81	59.74
10.	Operating revenue per kilometre (Rupees)	11.08	11.40	10.21
11.	Average operating expenditure per kilometre (Rupees)	35.27	45.37	42.84
12.	Profit (+)/Loss (-) per kilometre (Rupees)	(-) 24.19	(-) 33.97	(-)32.63
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)	17.92	16.88	25.50
16.	Occupancy ratio	63.00	52.40	42.78

APPENDIX – XXVII

Statement showing operational performance of Power and Electricity Department

(Reference: Paragraph 7.1.12; Page 108)

Sl. No.		2000-01	2001-02	2002-03
1.	Installed Capacity (MW) :			
	(a) Thermal (Diesel)	26.170	26.364	26.420
	(b) Hydro	8.260	8.310	8.250
	(c) Gas	-	-	-
	(d) Others	-	-	-
	Total :	34.430	36.674	34.670
2.	Normal Maximum Demand in the State (MKwh)	270.00	280.00	361.00
3.	Power Generated (MKwh) :			
	(a) Thermal (Diesel)	5.866	3.328	3.080
	(b) Hydro	6.580	6.045	6.852
	(c) Gas	-	-	-
	(d) Others	-	-	-
	Total :	12.446	9.373	9.932
	Less : Auxiliary Consumption (MKwh) (Percentage in bracket)			
	(a) Thermal (Diesel)	0.356 (6.07)	0.117 (3.51)	0.11 (3.57%)
	(b) Hydro	0.118 (1.7)	0.113 (1.87)	0.12 (1.75%)
	(c) Gas	-	-	-
	(d) Others	-	-	-
	Total :	0.474	0.230	0.23
4.	Net Power Generated (MKwh)	11.972	9.143	9.702
5.	Power purchased (MKwh)	242.46	241.570	258.750
6.	Free power received (MKwh)	-	-	-
7.	Total power available for sale (MU) (4+5+6)	254.43	250.713	268.452
8.	Power sold (MU) :			
	(a) Within the State	137.52	103.22	147.65
	(b) Outside the State	-	-	-
	Total :	137.52	103.22	147.65
9.	Transmission and Distribution Losses (MU)	116.91	147.493	120.802
10.	Load Factor (Percentage)			
	(a) Diesel	66	12	12
	(b) Hydel	52	17.59	17.59
11.	Percentage of Transmission and Distribution losses to total Power available for sale	45.95	58.83	45.00
12.	Number of villages/town electrified			
	(a) Villages	669	685	685
	(b) Towns	22	22	22
	Total :	691	707	707
13.	Number of Pumpssets/Well energised (Public water supply)	15	18	15
14.	Number of Sub-station (i.e. 33 KV and above)	23	27	39
15.	Transmission/Distribution lines (in Kms)			
	(a) High Voltage (i.e. 132 KV, 66 KV & 33 KV)	1,489.40	1513.00	1,685.00
	(b) Medium Voltage (i.e. 11 KV)	5,396.75	5313.25	5,347.00
	(c) Low Voltage	2,593.30	7801.35	7,817.00
	Total :	9,479.45	14,627.60	14,849.00
Sl. No.		2000-01	2001-02	2002-03
16.	Connected Load (in MW)	144.506	139.552	145.680
17.	Number of consumers	103391	112510	123416
18.	Number of Employees :			

	(a) Technical	1584	1531	1584
	(b) General	650	627	650
	Total :	2234	2158	2234
19.	Consumers/Employees ratio	46.28:1	52.14:1	55.24:1
20.	Total expenditure on staff during the year (Rupees in crore)	20.34	23.02	17.85
21.	Percentage of Expenditure on Staff to total Revenue expenditure	26.48	29.97	23.93
22.	Units sold in million units (percentage share to total units sold in bracket)			
	(a) Agriculture	-	-	-
	(b) Industrial	2.04 (1.48)	1.47 (1.42)	1.59 (1.08)
	(c) Commercial	9.72 (7.07)	8.58 (8.31)	10.58(7.17)
	(d) Domestic	97.2 (70.68)	68.64 (66.50)	111.36 (75.43)
	(e) Irrigation	-	-	-
	(f) Bulk Supply	6.74 (4.9)	5.24 (5.08)	9.47 (6.41)
	(g) Public Water Works	14.2 (10.33)	11.88 (11.51)	14.02 (9.49)
	(h) Public Lighting	7.62 (5.54)	7.41 (7.18)	0.63 (0.42)
	(i) Other categories	-	-	-
	(j) Inter State	-	-	-
	Total :	137.52	103.22	147.65
23.	Revenue (Rupees in crore)	20.33	23.12	20.09
24.	Expenditure (Rupees in crore) :			
	(a) Cost of Fuel (HSD Oil)	2.42	1.39	1.16
	(b) Cost of Power purchase	56.14	35.99	46.64
	(c) Operations & Maintenance	11.00	15.61	8.95
	(d) Establishment expenditure	7.00	23.02	17.85
	(e) Others Miscellaneous expenditure	0.26	0.60	-
	Total :	76.82	76.61	74.60
25.	Profit (+)/Loss (-)	(-) 56.49	(-) 53.49	(-) 54.51

APPENDIX – XXVIII

Statement showing department-wise outstanding Inspection Reports

(Reference: Paragraph 7.1.13; Page 109)

<i>Sl. No.</i>	<i>Name of Department</i>	<i>No. of Govt. Cos./ (PSUs)/ Departmentally managed Govt. Commercial Undertakings (Deptt.)</i>	<i>No. of outstanding IRs</i>	<i>No. of outstanding paras</i>	<i>Year from which paras outstanding</i>
1.	<i>Industries</i>	<i>4 (PSUs)</i>	<i>12</i>	<i>64</i>	<i>1992-93</i>
2.	<i>Trade & Commerce</i>	<i>1 (PSUs)</i>	<i>2</i>	<i>9</i>	<i>1998-99</i>
3.	<i>Food & Civil Supplies</i>	<i>1 (Deptt.)</i>	<i>14</i>	<i>71</i>	<i>1990-91</i>
4.	<i>Transport</i>	<i>1 (Deptt.)</i>	<i>7</i>	<i>35</i>	<i>1993-94</i>
5.	<i>Power</i>	<i>1 (Deptt.)</i>	<i>30</i>	<i>188</i>	<i>1991-92</i>
Total :			65	367	

APPENDIX - XXIX

Table showing (A) Financial position, (B) Working results, (C) Percentage of expenditure under each head to total operating revenue, and (D) trend of revenue per effective kilometer operated for the period from 1997-98 to 2001-02

(Reference: Paragraph 7.2.5; Page 111)

	1997-98	1998-99	1999-2000	2000-01	2001-02
A. FINANCIAL POSITION					
(Rupees in lakh)					
LIABILITIES					
1. Government Capital/Current Capital Account	1036.33	1125.06	1445.12	1591.25	1480.36
2. Bills payable	116.09	30.50	37.69	27.81	23.54
3. Interest on capital	49.23	53.44	68.64	75.58	63.20
Total	1201.65	1209.00	1551.45	1694.64	1567.10
ASSETS					
1. Cash in hand	116.09	30.50	37.69	27.81	23.54
2. Closing Stock	99.18	45.44	37.12	23.27	18.47
3. Net Fixed Asset	455.64	510.54	607.26	542.17	656.57
4. Net loss	530.74	622.52	869.38	1101.39	868.52
Total	1201.65	1209.00	1551.45	1694.64	1567.10
B. WORKING RESULTS					
(Rupees in lakh)					
1. Revenue (operating)	162.00	181.80	198.54	192.39	160.32
2. Expenditure(excluding depreciation)	521.13	525.89	632.09	765.88	587.39
3. Cash loss (2-1)	359.13	344.09	433.55	573.49	427.07
4. Depreciation	53.35	61.79	63.25	67.11	85.14
Net loss (3+4)	412.48	405.88	496.80	640.60	512.21
C. PERCENTAGE OF EXPENDITURE TO TOTAL OPERATING REVENUE INDICATED IN BRACKET					
(Rupees in lakh)					
1. Staff salaries and wages	216.11 (133.40)	262.42 (144.35)	341.81 (172.16)	385.79 (200.52)	475.06 (296.32)
2. HSD and lubricants	77.48 (47.83)	44.35 (24.39)	49.13 (24.75)	59.40 (30.87)	17.26 (10.77)
3. Tyres and tubes and retreading	78.26 (48.31)	87.74 (48.26)	81.89 (41.25)	102.42 (53.24)	27.38 (17.08)
4. Spare parts	65.67 (40.54)	52.94 (29.12)	57.78 (29.10)	68.05 (35.37)	15.12 (9.43)
5. Repairing	43.26 (26.71)	36.73 (20.20)	40.73 (20.51)	51.00 (26.51)	11.55 (7.20)
6. Others	40.35 (24.99)	41.71 (22.94)	60.75 (30.60)	99.22 (51.57)	41.02 (25.59)
Total	521.13	525.89	632.09	765.88	587.39

	1997-98	1998-99	1999-2000	2000-01	2001-02
D. Trend of revenue per effective kilometer operated					
1. Total effective Kilometer operated (in lakh)	16.95	16.74	17.92	16.88	15.70
2. (i) Revenue (Rupees in lakh)	162.00	181.80	198.54	192.39	160.32
(ii) Revenue per effective Kilometer (Rupees)	9.56	10.86	11.08	11.40	10.21
3. Expenditure per effective Kilometer (Rupees)					
a) Staff salaries and wages	12.75	15.68	19.07	22.85	30.26
b) Fuel and lubricant	4.57	2.65	2.74	3.52	1.10
c) Tyres and tubes and retreading	4.62	5.24	4.56	6.07	1.74
d) Spare parts	3.87	3.16	3.23	4.03	0.96
f) Others	4.93	4.69	5.66	8.90	3.35
Total expenditure per effective Kilometer operated (Rupees)	30.74	31.42	35.26	45.37	37.41
4. Loss per effective Kilometer operated (3-2) (Rupees)	21.18	20.56	24.18	33.97	27.20

APPENDIX - XXX

Statement showing number of routes operated, fleet utilisation, distance operated per bus per day and occupancy ratio for five years from 1997-98 to 2001-02

(Reference: Paragraph 7.2.8 & 7.2.15; Page 114 and 119)

	1997-98	1998-99	1999-2000	2000-01	2001-02
1. Number of routes operated	33	33	33	33	33
2. Number of vehicles held at the end of the year	88	85	82	80	72
3. Average number of vehicles on-road	39	41	42	38	37
4. Percentage of fleet utilisation (percentage of 3 to 2)	44.32	48.24	51.22	47.50	51.39
5. Effective Kilometers operated (in lakh)	16.95	16.74	17.92	16.88	15.70
6. Vehicle Productivity : Kms operated per bus per day on fleet strengthen (5/2)/365 days	52.77	53.96	59.87	57.81	59.74
7. Passengers Kilometers covered (in lakh Kms): Gross	17.44	17.24	18.50	17.36	16.12
8. Passengers Kilometers operated (in lakh):Net	16.95	16.74	17.92	16.88	15.70
9. Occupancy ratio	70	64	63	52	43

APPENDIX – XXXI

Statement showing occupancy ratio of 29 routes

(Reference: Paragraph 7.2.15; Page 119)

Range of occupancy ratio	Number of routes
Nil to 10 per cent	2
10 but below 20 per cent	1
20 but below 30 per cent	5
30 but below 40 per cent	4
40 but below 50 per cent	7
50 but below 60 per cent	4
60 but below 70 per cent	4
Above 70 per cent	2
Total	29

APPENDIX – XXXII

Statement showing the cases where anticipated savings were not surrendered

(Reference: Paragraph 8.1.11; Page 131)

(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.	4-Law & Judicial	407.44	95.70	74.93	20.77 (22)
2.	6-Land Revenue	968.02	108.12	0.22	107.90 (99)
3.	7-Excise	660.68	7.47	7.22	0.25 (3)
4.	8-Taxation	313.42	57.00	56.49	0.51 (0.89)
5.	9-Finance	8032.81	2571.13	2.69	2568.44 (99)
6.	12-Parliamentary Affairs	21.80	21.67	2.55	19.12 (88)
7.	13-Personal and Administrative Reforms	75.65	5.76	4.78	0.98 (17)
8.	14-Planning and Programme Implementation	1936.16	1354.57	31.63	1322.94 (98)
9.	15-General Administration	2790.32	561.50	118.72	442.78 (79)
10.	17-Food and Civil Supplies	2277.36	13.27	5.97	7.30 (55)
11.	18-Printing and Stationery	511.30	65.51	16.44	49.07 (75)
12.	20-School Education	17018.01	791.83	220.10	571.73 (72)
13.	21-Higher and Technical Education	3687.53	927.49	144.06	783.43 (84)
14.	22-Sports and Youth Affairs	589.08	21.81	0.92	20.89 (96)
15.	23-Art and Culture	467.47	141.91	8.26	133.65 (94)
16.	25-Water Supply and Sanitation	3446.96	70.28	66.67	3.61 (5)
17.	28-Labour and Employment	332.73	65.49	7.71	57.78 (88)
18.	30-Relief And Rehabilitation	569.50	91.71	---	91.71 (100)
19.	32-Horticulture	779.87	26.83	26.15	0.68 (3)
20.	33-Soil and Water Conservation	626.80	17.17	16.00	1.17 (7)
21.	35-Fisheries	400.60	2.19	0.81	1.38 (63)
22.	36-Environment and Forest	2203.45	76.95	70.29	6.66 (9)
23.	37-Co-operation	503.91	14.53	2.98	11.55 (79)
24.	38-Rural Development	5039.60	2615.29	7.45	2607.84 (99)
25.	41-Sericulture	402.04	2.82	2.30	0.52 (18)
26.	42-Transport	1383.59	25.27	23.29	1.98 (8)
27.	44-Trade and Commerce	287.29	11.20	5.62	5.58 (50)
CAPITAL SECTION (VOTED)					
28.	9-Finance	300.00	299.93	---	299.93 (100)
29.	16-Home	782.93	292.29	272.29	20.00 (7)
30.	17-Food and Civil Supplies	6811.70	4063.17	863.80	3199.37 (79)
31.	19-Local Administration Department	3627.92	73.00	---	73.00 (100)
32.	21-Higher and Technical Education	2.00	2.00	---	2.00 (100)

(1)	(2)	(3)	(4)	(5)	(6)
33.	34-Animal Husbandry	130.25	1.03	0.71	0.32 (31)
34.	38-Rural Development	1172.23	21.96	16.50	5.46 (25)
35.	39-Electricity	5256.83	2108.23	756.61	1351.62 (64)
36.	42-Transport	629.00	301.09	1.09	300.00 (99)
37.	43-Tourism	273.17	151.09	41.46	109.63 (73)
REVENUE SECTION (CHARGED)					
38.	<i>Public Debt</i>	<i>15174.69</i>	<i>1568.98</i>	<i>33.75</i>	<i>1535.23 (98)</i>
Total:-		18647.24		15736.78	
		<i>i.e., 186.47 crore</i>		<i>i.e., Rs.157.37 crore</i>	

APPENDIX – XXXIII

Statement showing the details of unadjusted AC bills

(Reference: Paragraph 8.1.11; Page 131)

Year-wise break up of unadjusted AC bills			Name of the DDOs	Total number of items	Amount involved (Rupees)	Remarks
Year	Total No. of items	Total amount (Rupees)				
1997-98	01	1,50,000	1. Deputy Director, Local Administration Department, Aizawl	01	1,50,000	More than 5 years
1998-99	34	2,78,87,100	2. Sub-Deputy Magistrate, Aizawl West District, Mamit	02	16,05,000	More than 4 years
			3. Director of Local Administration Department, Aizawl	31	2,59,22,100	-do-
			4. Deputy Commissioner, Mamit, Aizawl	01	3,60,000	-do-
1999-2000	19	86,54,000	5. SDO, Sadar, West District, Mamit, Aizawl	01	2,50,000	More than 3 years
			6. Sub-Deputy Magistrate, Mamit, Aizawl	03	26,00,000	-do-
			7. Joint Director, Housing, Aizawl	05	8,00,000	-do-
			8. Joint Director, Local Administration Department, Aizawl	10	50,04,000	-do-
2001-02	02	18,00,024	9. Joint Director of Health Services, Mizoram, Aizawl	01	24	More than 1 year
			10. SDO, Sadar, for Deputy Commissioner, Mamit, Aizawl South	01	18,00,000	-do-
Total	56	3,84,91,124	9 DDOs	56	3,84,91,124	

Sl. Nos. 2 and 6 are the same DDO.