

APPENDIX – XLI

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

(Reference: Paragraph 6.1.14; page 124)

A. FINANCIAL POSITION

(Rupees in crore)

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

B. WORKING RESULTS

(Rupees in crore)

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

APPENDIX – XLII

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

(Reference : Paragraph 6.1.15; page 124)

(Rupees in lakh)

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

APPENDIX – XLIII

Statement showing operational performance of Power and Electricity Department
(Reference : Paragraph 6.1.16; page 125)

Sl. No.		2002-2003	2003-04	2004-05
1.	Installed Capacity (MW) :			
	(a) Thermal (Diesel)	26.420	22.92	22.92
	(b) Hydro	8.250	8.25	14.25
	(c) Gas	-	-	-
	(d) Others	-	15	9.92
Total :		34.670	46.17	47.09
2.	Normal Maximum Demand in the State (MKwh)	77	72	88
3.	Power Generated (MKwh) :			
	(a) Thermal (Diesel)	3.080	0.7501	0.06
	(b) Hydro	6.852	9.8103	5.92
	(c) Gas	-	-	-
	(d) Others	-	-	0.59
Total :		9.932	10.5604	6.57
	Less : Auxiliary Consumption (MKwh) (Percentage in bracket)			
	(a) Thermal (Diesel)	0.11 (3.57)	0.0253 (10.84)	0.002 (1.16)
	(b) Hydro	0.12 (1.75)	0.2081 (89.16)	0.15 (87.21)
	(c) Gas	-	-	-
	(d) Others	-	-	0.02 (11.63)
Total :		0.23	0.2334	0.172
4.	Net Power Generated (MKwh)	9.710	10.3270	6.398
5.	Power purchased (MKwh)	258.750	259.99	380.03
6.	Free power received (MKwh)	-	-	-
7.	Total power available for sale (MU) (4+5+6)	268.460	270.32	386.428
8.	Power sold (MU) :			
	(a) Within the State	147.65	159.49	125.67
	(b) Outside the State	-	-	181.38
Total :		147.65	159.49	307.05
9.	Transmission and Distribution Losses (MU)	120.81	110.83	79.38
10.	Load Factor (Percentage)			
	(a) Diesel	12	28	41.45
	(b) Hydel	17.59	18	37
11.	Percentage of Transmission and Distribution to total Power available for sale	45.00	41	38.71 ⁶⁹
12.	Number of villages/town electrified			
	(a) Villages	685	695	695
	(b) Towns	22	22	22
Total :		707	717	717
13.	Number of Pumpsets/Well energised (Public water supply)	15	15	-
14.	Number of Sub-station (i.e. 33 KV and above)	39	39	39

⁶⁹ The percentage of T&D loss is calculated based on the T&D loss vis-à-vis power available for sale within the State.

Sl. No.		2002-2003	2003-2004	2004-2005
15.	Transmission/Distribution lines (in Kms)			
	(a) High Voltage (i.e. 132 KV, 66 KV & 33 KV)	1,685.00	1634.00	1634
	(b) Medium Voltage (i.e. 11 KV)	5,347.00	5313.25	5347
	(c) Low Voltage	7,817.00	7801.35	7817
	Total	14,849.00	14,748.60	14,798
16.	Connected Load (in MW)	145.680	206.854	188.8
17.	Number of consumers	123416	122610	128455
18.	Number of Employees :			
	(a) Technical	1584	1465	1415
	(b) General	650	755	798
	Total :	2234	2220	2213
19.	Consumers/Employees ratio	55.24:1	55.23:1	58.05:1
20.	Total expenditure on staff during the year (Rupees in crore)	17.85	22.69	17.17
21.	Percentage of Expenditure on Staff to total Revenue expenditure	23.93	26	31.56
22.	Units sold in million units (percentage share to total units sold in bracket)			
	(a) Agriculture	-	-	-
	(b) Industrial	1.59 (1.08)	2.19 (1.37)	1.93 (0.63)
	(c) Commercial	10.58(7.17)	9.25 (5.80)	6.53 (2.13)
	(d) Domestic	111.36 (75.43)	107.07 (67.10)	84.45 (27.55)
	(e) Irrigation	-	-	-
	(f) Bulk Supply	9.47 (6.41)	17.27 (10.83)	8.65 (2.82)
	(g) Public Water Works	14.02 (9.49)	18.79 (11.78)	18.03 (5.88)
	(h) Public Lighting	3.76 (0.42)	4.93 (3.09)	5.60 (1.83)
	(i) Other categories	-	-	-
	(j) Inter State	-	-	181.38 (59.16)
	Total :	147.65	159.49	306.57
23.	Revenue (Rupees in crore)	20.09	26.37	54.41
24.	Expenditure (Rupees in crore) :			
	(a) Cost of Fuel (HSD Oil)	1.16	0.67	0.26
	(b) Cost of Power purchase	46.64	55.72	76.1
	(c) Operations & Maintenance	8.95	6.73	8.38
	(d) Establishment expenditure	17.85	22.69	17.17
	(e) Others Miscellaneous expenditure	-	-	-
	Total :	74.60	85.81	101.91
25.	Profit (+)/Loss (-)	(-) 54.51	(-) 59.44	(-)47.50

APPENDIX – XLIV

Statement showing department-wise outstanding Inspection Reports

(Reference : Paragraph 6.1.17; page 125)

Sl. No.	Name of Department	No. of Govt. Cos./(PSUs)/Departmentally managed Govt. Commercial Undertakings (Deptt.)	No. of outstanding IRs	No. of outstanding paras	Year from which paras outstanding
1.	Industries	4 (PSUs)	9	49	1995-1996
2.	Trade & Commerce	1 (PSUs)	1	05	2003-2004
3.	Food & Civil Supplies	1 (Deptt.)	07	18	1995-1996
4.	Transport	1 (Deptt.)	03	09	1993-1994
5.	Power	1 (Deptt.)	19	78	1998-1999
Total :			39	159	

APPENDIX – XLV

Statement showing position of rice and wheat under PDS and sugar allotted by GOI, quantity actually lifted by the department, and quantity short lifted during the five years from 2000 – 2001 to 2004-2005

(Reference: Paragraph 6.2.7; page 130)

APL = Above Poverty Line, BPL = Below Poverty Line, AAY = Antyodya Anna Yojana

A. Rice (Category wise)

Year	Category of Consumer	Allotted by GOI	Lifted by the department	Quantity short lifted ⁷⁰	Percentage of short lifting to allotted quantity
2000-01	APL	72803	25810	46993 (301237)	64.55
	BPL	13940	13940	-	--
	AAY	-	-	-	--
	TOTAL	86743	39750	46993 (301237)	
2001-02	APL	81720	18810	62910 (403269)	76.98
	BPL	16382	16382	-	--
	AAY	2630	2630	-	--
	TOTAL	100732	37822	62910 (403269)	
2002-03	APL	36828	34973	1855 (11891)	5.04
	BPL	24264	24264	-	--
	AAY	4416	4416	-	--
	TOTAL	65508	63653	1855 (11891)	
2003-04	APL	42444	42444	-	--
	BPL	21591	21591	-	--
	AAY	7089	7089	-	--
	TOTAL	71124	71124	-	
2004-05	APL	81720	55875	25845 (165673)	31.63
	BPL	21591	21591	-	--
	AAY	7089	7089	-	--
	TOTAL	110400	84555	25845 (165673)	

⁷⁰ Bracket indicates number of APL beneficiaries (in adult) in terms of annual scale of 156 Kg (3 Kg per week).

B. Wheat

Year	Allotted by GOI	Lifted by the department	Quantity short lifted	Percentage of short lifting to allotted quantity
				Per cent
	MT			
2000-01	12120	2297	9823	81.05
2001-02	12120	7546	4574	37.74
2002-03	12120	11286	834	6.88
2003-04	12120	12120	-	-
2004-05	12120	12120	-	-
Total	60600	45369	15231	

C. Sugar

Year	Allotted by GOI	Lifted by the department	Quantity short lifted	Percentage of short lifting to allotted quantity
	MT			
2000-01	7932	7932	-	
2001-02	8333	8333	-	
2002-03	8300	8300	-	
2003-04	8316	8316	-	
2004-05	6050	6050	-	
TOTAL	38931	38931		

APPENDIX - XLVI

Statement showing undelivered consignments to destination centres

(Reference: Paragraph 6.2.11; page 132)

Sl. No.	Release order No. & Date	Despatch challan No. & Date	Despatch by	Vehicle No.	Name of carriage contractor	Commodity and variety	Quantity despatched (Qtls.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A. Receiving Centre : Aizawl							
Period of despatch challans cross checked : Despatching centre Tanhril 4 month for April'03 to July'04							
1.	R-31 dt. 27.6.03	R-31/FA dt.2.7. 03	-do-	ZRM- 9635	L.T.Mawia	Gr. A rice	125.74
Total 1 consignment by carriage contractors							125.74

B Receiving Centre : Lunglei							
Periods cross verified: despatch from Tanhril May'03 to November'03 despatch from Rengtekawn: May 2004							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	R-14 Dt.25.5.03	R-14/25 Dt.24.5.03	IF&CS Tanhril	MZ-01A 1768	Hmingdailovi	Gr,'A' Rice	139.33
2.	R-16 Dt.10.5.03	R-16/97 Dt.10.5.03	-do-	MZ-01 4378	-do-	-do-	122.70
3.	R-22 Dt.16.5.03	R-22/3 Dt.26.5.03	-do-	MZ-01 B 9587	LT Mawia	-do-	156.55
4.	R-112	R-112/81 Dt.26.6.03	-do-	MZ-02 3760	-do-	-do-	107.50
5.	R-74	R-74/24 Dt.1.11.03	-do-	MZ-01 B 6557	-do-	-do-	117.78
6.	R-17	R-17/22 Dt.29.5.04	IF&CS Rengtekawn	MZ-01 A 5486	Zonunthari	-do-	167.10
7.	R-18	R-18/10 Dt.26.5.04	-do-	C.Lalrampari	-do-	-do-	151.08
Total 7 consignments by carriage contractors							962.04

C. Receiving Centre: Aibawk							
Periods cross verified: despatch from Tanhril :April '03 to June'04 despatch from Rengtekawn: April '03 to January'04							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	R-34 Dt.5.7.03	34/44 dt.10.7.03	IF&CS Rengtekawn	MZ-01 B 8987	L.T.Mawia	Gr.'A' Rice	169.65
2.	R-15 Dt.12.5.04	15/31 dt.17.5.04	-do-	MZ-01 9057	-do-	-do-	132.25
3.	-do-	15/32 dt.17.5.04	-do-	MZ-01 A 4607	-do-	-do-	150.28
4.	R-34 Dt.24.6.04	34/96 dt.1.7.04	-do-	MZ-05 0650	C Lalrampari	-do-	116.80
5.	R-1 Dt.7.4.03	1/47 dt.8.4.03	IF&CS Tanhril	MZ-01 6789	L.T.Mawia	-do-	129.24

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6.	R-48 Dt.6.8.03	48/11 dt.7.8.03	-do-	MZS-01 6789	-do-	Common Rice	134.43
7.	-do-	48/14 dt.7.8.03	-do-	ZRM 8068	-do-	-do-	118.80
8.	-do-	48/59 dt.9.8.03	-do-	MZ-01 5716	L.B.Sanga	-do-	103.55
Total 8 consignments by carriage contractors							1055.00
Grand Total : 16 consignments by carriage contractors							2142.78

APPENDIX – XLVII

**Statement showing unclaimed subsidy for rice against release order
from May 2000 to April 2004**

(Reference: Paragraph 6.2.17; page 134)

Sl. No.	Release Order No. and Date	Base Depot	Category of Beneficiary	Quantity Transported (Qtls.)	Transport subsidy re-imbursable (Rs. in lakh)
1.	R-15/2000-2001 dt. 3.5.2000	Guwahati	APL	9951.81	18.43
2.	R-75/2000-2001 dt . 10.01.2001	Kolasib	BPL	6975.45	6.91
3.	R-17/2002-2003 dt. 07.05.2002	Kolasib	AAY	3680.00	2.63
4.	R-18/2002-2003 dt. 17.05.2002	Aizawl	BPL	9405.19	8.72
5.	R-34/2002-2003 dt. 11.07.2002	Kolasib	AAY	3594.17	2.06
6.	R-61/2002-2003 dt. 08.10.2002	Kolasib	AAY	3680.00	2.99
7.	R-73/2002-2003 dt. 13.11.2002	Kolasib	AAY	3458.41	3.21
8.	R-81/2002-2003 dt. 9.12.2002	Kolasib	AAY	3429.83	2.86
9.	R-83/2002-2003 dt. 11.12.2002	Kolasib	BPL	12506.89	9.61
10.	R-87/2002-2003 dt. 17.12.2002	Kolasib	APL	16245.30	10.66
11.	R-89/2002-2003 dt. 31.01.2003	Kolasib	BPL	11512.57	8.36
12.	R-90/2002-2003 dt. 03.01.2003	Kolasib	AAY	3337.02	2.80
13.	R-99/2002-2003 dt. 19.02.2003	Kolasib	APL	12448.00	9.19
14.	R-101/2002-2003 dt. 21.02.2003	Kolasib	BPL	7500.00	6.32
15.	R-106/2002-2003 dt. 05.03.2003	Kolasib	BPL	8337.11	6.49
16.	R-109/2002-2003 dt. 12.03.2003	Kolasib	APL	8839.75	6.49
17.	R-6/2003-2004 dt. 17.04.2004	Aizawl	BPL	6500.00	5.24
Total				131401.50	112.97

APPENDIX - XLVIII

Statement showing shortages/misappropriation cases of stock and cash detected during physical verification drives conducted during 2001 to 2004

(Reference: Paragraph 6.2.19; page 136)

Name of district office	Year of conducting physical verification	No. of centres in which physical verification conducted	Shortages/misappropriation of stock detected			Shortages/misappropriation of cash detected		Total (Rs. in lakh)	
			No. of centres involved	Variety & quantity (Qtls.)	Value (Rs. in lakh)	No. of centres involved	Amount (Rs. in lakh)		
Aizawl East	2004	6	6	Gr. A rice	5829.37	62.36	--	--	62.36
				Common rice	12.00				
				Sugar	184.10				
Chhimituipui	2002	23	19	Gr. A rice	19752.37	191.53	22	125.98	317.51
				Common rice	911.28				
				Sugar	88.07				
Aizawl West	2001 to 03	15	15	Gr. A rice	3653.87	65.35	3	9.52	74.87
				Common rice	911.28				
				Sugar	13.81				
Champhai	2002 & 03	8	8	Gr. A rice	11386.38	108.90	--	--	108.90
				Common rice	362.63				
Lunglei	2003 & 04	7	6	Gr. A rice	2269.36	21.10	3	69.79	90.89
Total		59	54			449.24	28	205.29	654.53

APPENDIX - XLIX

Statement showing misappropriation/shortage of foodstuff noticed during test check in audit

(Reference: Paragraph-6.2.19; page 136)

Sl. No.	Name of the Centre	Misappropriation/ Shortage		Remarks
		Stock (Rs.in lakh)	Cash (Rs.in lakh)	
(1)	(2)	(3)	(4)	(5)
1	Putlang-asih	57.75	6.49	Cash varying from Rs.6.49 lakh to Rs.11.86 lakh during April 2002 to January 2003 were irregularly retained in hand by the in-charge of the centre. In spite of having sufficient stock as per account, further stock was despatched to the centre. As a result there was over-stocking in the centre varying from 18.57 to 46.58 months' issues as against normal three months' stock. As per stock and cash accounts closed on 31.1.2004, there was cash balance of Rs.6.49 lakh and stock balance of Gr.A rice: 5290.24 quintals; Common rice:981.78qtls. and Sugar: 184.40qtls. But new cash and stock account of the centre was opened from January 2004 with 'Nil' cash balance and stock account with 166.80 qtls. of Gr.'A' rice. Thus there was misappropriation/shortage of cash amounting to Rs.6.49 lakh and foodstuff valued at Rs.58.27 lakh at ex-godown rate (Gr. A rice: 5123.44 quintals; Common rice: 981.78 qtls; and Sugar: 184.40 qtls.). On this being pointed out in Audit, the DCSO, Lunglei stated in reply (April 2005) that the actual recoverable amount against the concerned in-charge of the centre after final calculation was Rs.57.75 lakh and the matter has been reported to the DFCS&CA. Further development of the case was awaited (September 2005).
2	Lunglei	29.45	-	Shortage of 3166.35 quintals of Gr.'A' rice valuing Rs.29.45 lakh worked out at ex-godown issue rate of Rs.930 per quintal was detected during physical verification conducted on 22.02.05. No physical verification (monthly/annual) was carried out earlier in the centre as required as per manual. This helped in occurrence of the shortage. The DCSO, Lunglei in reply stated (April 2005) that further investigation on the matter was being initiated and the matter has been reported to the DFCS&CA.
3	Barapansury	12.67	6.70	During handing over/taking over charge (26.10.2003) cash amounting to Rs.6.70 lakh and stock valued at Rs.12.67 lakh at issue rate (Gr.'A' Rice: 1351.70 qtls. and Sugar: 7.55qtls.) were handed over short to the new incumbent. The new in-charge of the centre opened stock account from 27.10.2003 with actual quantity of stock and cash physically handed over. Thus cash amounting to Rs.6.70 lakh and stock valued at Rs.12.67 lakh had been irregularly removed from books of accounts. On this being pointed out in Audit, the DCSO Lunglei in reply (April 2005) stated that the position was being ascertained and further reply would follow.
4	Lawngtlai	15.46	-	On 25.02.05 shortage of 1662.05 qtls. Gr.'A' rice and 37.02 qtls. Sugar valued at Rs.15.46 lakh (worked out at ex-godown rate) was detected short in Lawngtlai PDC godown. No physical verification of the centre was carried out earlier in the centre, which caused the shortage. The DCSO, Lawngtlai stated (April 2005) that the matter has been reported to the DFCS&CA and actions taken at that end was awaited.
5	Kanghmun	-	3.36	Cash balance at the end of June 2002 was Rs.3.36 lakh but opening balance for the month of July 2002 was shown as 'Nil' and the cash account of the centre continued to be maintained with 'Nil' cash balance as on 1.7.2002. Thus, cash amounting to Rs.3.36 lakh has been misappropriated. The DCSO, Aizawl (West) in reply (May 2005) stated that the concerned Storekeeper had committed suicide in December 2003 and the matter was being reported to the DFCS&CA.
Total		115.33	16.55	