
A P P E N D I C E S

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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature.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 Indices/ratios and basis for their calculation
(Reference : Paragraph 1.11.2; Page 15)**

Indices/ratios		Basis for calculation
Sustainability		
Balance from the current revenue	BCR	Revenue Receipts minus all Plan grants (under Major Head 1601-02.03.04) and Non-Plan revenue expenditure
Primary Deficit		Fiscal Deficit minus Interest payments
Interest Ratio		$\frac{\text{Interest payments}- \text{Interest receipts}}{\text{Total revenue receipts}- \text{Interest receipts}}$
Capital Outlay Vs Capital receipts	Capital Outlay	Capital expenditure as per Statement No. 12 of the Finance accounts
	Capital receipts	[#] Internal Loans + Loans and advances from Government of India + Net receipts from small savings PF <i>etc.</i> , + Repayment received of loans advanced by the State Government – Loans advanced by the State Government
Total tax receipts Vs GSDP		Statement 10 of Finance Accounts
State tax receipts Vs GSDP		State Tax receipts <i>plus</i> State's share of Union Taxes
Flexibility		
-Balance from current revenues		As above
-Capital repayments Vs Capital borrowings	Capital Repayments	Disbursements under Major heads 6003 and 6004 minus repayments on account of Ways and Means Advances/Overdraft under both the major heads
	Capital borrowings	Addition under Major Heads 6003 & 6004 minus addition on accounts of Ways & Means advances/overdraft under both the major heads
-Total Tax receipts Vs GSDP	State Tax Receipts	Statement No. 10 of Finance Accounts
	Total Tax Receipts	State Tax receipts <i>plus</i> State's share of Union Taxes
Debt Vs GSDP	Debt	Borrowings and other obligations at the end of the year (Statement No. 4 of the Finance Accounts)
Vulnerability		
-Revenue Surplus		Revenue Expenditure <i>minus</i> Revenue Receipts (Paras 1.9.11 & 1.9.12)
-Fiscal Deficit		Total expenditure <i>minus</i> Revenue receipts and non-debt public receipts (Para 1.9.14)
-Primary Deficit Vs Fiscal Deficit	Primary Deficit	Fiscal Deficit <i>minus</i> interest payments
Total outstanding guarantees including letters of comfort Vs Total revenue receipts of the Government	Outstanding guarantees	Table 1.3
	Revenue Receipts	Table 1.2
Assets Vs Liabilities		Paragraph No. 1.11.3 of the Audit Report
	Assets and Liabilities	Table 1.1

[#] Other than Ways and Means Advances

APPENDIX – IA

Statement showing revenue and capital expenditure under Plan and Non-Plan during 2000-2001

(Reference : Exhibit-I; Pages 19 & 20)

I. Revenue expenditure	(Rupees in crore)		
	Non-Plan	Plan	Total
A. General Services (Total)	319.89	14.95	334.84
B. Social Services			
Education, Sports, Arts and Culture	118.18	69.95	188.13
Health and Family Welfare	25.38	28.47	53.85
Water Supply, Sanitation, Housing and Urban Development	20.34	35.91	56.25
Information and Broadcasting	1.91	0.99	2.90
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	26.13	17.89	44.02
Labour and Labour Welfare	1.38	0.82	2.20
Social Welfare and Nutrition	6.94	14.19	21.13
Others	2.55	---	2.55
Total	202.81	168.22	371.03
C. Economic Services			
Agriculture and Allied Activities	45.60	47.99	93.59
Rural Development	3.21	23.84	27.05
Special Areas Programme	---	8.76	8.76
Irrigation and Flood Control	0.55	2.35	2.90
Energy	79.80	21.45	101.25
Industry and Minerals	7.57	13.24	20.81
Transport	31.46	10.45	41.91
Science, Technology and Environment	---	0.93	0.93
General Economic Services	11.54	7.00	18.54
Total	179.72	136.02	315.74
Grand Total (A+B+C)	702.42	319.19	1021.61

II. Capital expenditure

A. General Services (Total)	---	5.98	5.98
B. Social Services			
Education, Sports, Arts and Culture	---	1.73	1.73
Health and Family Welfare	---	10.09	10.09
Water Supply, Sanitation	---	34.99	34.99
Housing and Urban Development	---	16.56	16.56
Information and Broadcasting	---	0.23	0.23
Total	...	63.60	63.60
C. Economic Services			
Agriculture and Allied Activities	(-) 1.27	10.54	9.27
Rural Development	---	2.14	2.14
Special Areas Programme	---	7.73	7.73
Irrigation and Flood Control	---	2.54	2.54
Energy	---	39.96	39.96
Industry and Minerals	---	1.96	1.96
Transport	---	30.51	30.51
Total	(-) 1.27	95.38	94.11
Grand Total (A+B+C)	...	164.98	163.69

APPENDIX – II

Statement showing unnecessary supplementary provision

(Reference : Paragraph 2.4.3; Page 25)

(Rupees in crore)			
Sl. No.	Number and name of Grant/Appropriation	Amount of supplementary provision	Amount of savings
(1)	(2)	(3)	(4)
REVENUE SECTION (VOTED)			
1.	13 – District Administration	9.08	9.28
2.	17 – Printing Stationery	0.50	1.17
3.	30 – Information and Publicity	0.02	0.15
4.	39 – Soil and Water Conservation	0.09	0.34
5.	48 – Sericulture	0.10	0.13
REVENUE SECTION (CHARGED)			
6.	Public Debt	7.01	10.59
CAPITAL SECTION (VOTED)			
1.	14 – Police	0.72	0.77
2.	16 – Civil Supplies	0.83	47.75
3.	36 – Agriculture	2.69	5.14
Total :		21.04	75.32

APPENDIX – III

Statement showing excess supplementary grant obtained against actual requirement

(Reference : Paragraph 2.4.4; Page 25)

(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 – Administration of Justice	255.30	274.39	19.09	56.39	37.30
2.	5 – Election	100.00	163.20	63.20	101.00	37.80
3.	6 – Revenue	534.45	809.85	275.40	489.94	214.54
4.	14 – Police	7742.60	8355.73	613.13	794.59	181.46
5.	23 – Higher and Technical Education	1440.10	2201.44	761.34	903.70	142.36
6.	25 – Art and Culture	253.10	330.50	77.40	175.66	98.26
7.	26 – Medical	4869.30	5385.06	515.76	1354.33	838.57
8.	27 – Water Supply & Sanitation	2135.50	4868.61	2733.11	3407.12	674.01
9.	28 – Housing	191.00	196.80	5.80	30.00	24.20
10.	29 – Urban Development	696.45	829.83	133.38	176.34	42.96
11.	31 – District Council	4140.00	4401.89	261.89	412.88	150.99
12.	33 – Social Welfare	936.20	1637.03	700.83	846.27	145.44
13.	34 – Social Security Welfare	166.00	178.59	12.59	33.69	21.10
14.	36 – Agriculture	1519.00	2513.77	994.77	1190.04	195.27
15.	37 – Horticulture	673.40	854.68	181.28	218.87	37.59
16.	38 – Fisheries	229.30	241.16	11.86	56.39	44.53
17.	40 – Animal Husbandry	1175.80	1477.68	301.88	362.17	60.29
18.	41 – Forests	1518.30	2145.21	626.91	793.18	166.27
19.	42 – Co-operation	376.20	420.53	44.33	57.05	12.72
20.	43 – Rural Development	2103.00	2231.79	128.79	154.50	25.71
21.	44 – North Eastern Areas	24.00	29.31	5.31	79.13	73.82
22.	45 – Other Special Areas Programmes	800.00	805.46	5.46	33.75	28.29

1	2	3	4	5 (4-3)	6	7
23.	46 – Electricity	3828.00	10182.38	6354.38	6388.84	34.46
24.	47 – Industries	1584.60	1731.90	147.30	368.87	221.57
25.	52 – Census Survey and Statistics	229.10	375.25	146.15	183.38	37.23
26.	53 - Other General Economic Services	236.10	266.16	30.06	50.22	20.16
27.	54 – Public Works	4255.66	5135.53	879.87	1875.66	995.79
CAPITAL SECTION (VOTED)						
28.	27 – Water Supply and Sanitation	1133.00	3498.71	2365.71	2414.61	48.90
29.	38 – Fisheries	16.80	143.05	126.25	139.20	12.95
30.	44 – North Eastern Areas	602.00	772.69	170.69	321.73	151.04
31.	46 – Electricity	3336.50	3995.67	659.17	2880.42	2221.25
32.	54 – Public Works	5408.43	5685.73	277.30	4872.50	4595.20
Total:				19630.39	31222.42	11592.03
				Say Rs.196.30	Rs.312.22	Rs.115.92
				crore	crore	crore

APPENDIX - IV

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

(Reference : Paragraph 2.4.5; Page 25)

Sl. No.	Number and name of Grant/Appropriation	Total Grant/ Appropriation Rupees	Expenditure Rupees	Excess Rupees
A. REVENUE SECTION (VOTED)				
1.	3 – Council of Ministers	1,87,00,000	1,87,57,599	57,599
2.	12 – Secretariat	22,01,98,000	22,10,30,871	8,32,871
3.	16 – Civil Supplies	18,69,00,000	18,98,24,994	29,24,994
4.	19 – Local Administration Department	9,82,49,000	9,85,77,069	3,28,069
5.	20 – Retirement Benefits	33,00,00,000	39,56,25,987	6,56,25,987
6.	21 – State Lotteries	57,80,000	64,29,040	6,49,040
Total : Revenue Section (Voted)		85,98,27,000	93,02,45,560	7,04,18,560
B. REVENUE SECTION (CHARGED)				
7.	1 – Legislative Assembly	32,05,000	32,84,616	79,616
8.	4 – Administration of Justice	90,00,000	90,31,838	31,838
9.	11 – Public Service Commission	1,05,15,000	1,05,54,688	39,688
Total : Revenue Section (Charged)		2,27,20,000	2,28,71,142	1,51,142
C. CAPITAL SECTION (VOTED)				
10.	40 – Animal Husbandry	2,06,80,000	2,07,06,801	26,801
11.	42 – Co-operation	1,27,48,000	1,35,88,300	8,40,300
Total : Capital Section (Voted)		3,34,28,000	3,42,95,101	8,67,101
D. CAPITAL SECTION (CHARGED)				
12.	Public Debt	23,22,51,000	2,27,82,83,643	2,04,60,32,643
Total : Capital Section (Charged)		23,22,51,000	2,27,82,83,643	2,04,60,32,643
Grand Total :		1,14,82,26,000	3,26,56,95,446	2,11,74,69,446

APPENDIX – V

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

(Reference: Paragraph 2.4.6; Page 26)

(Rupees in crore)						
Sl. No.	Number and name of Grant/Appropriation	Original provision	Expenditure	Additional requirement	Supplementary	Uncovered excess expenditure
REVENUE SECTION (VOTED)						
1.	16 – Civil Supplies	14.51	18.98	4.47	4.18	0.29
CAPITAL SECTION (CHARGED)						
2.	Public Debt	22.48	227.83	205.35	0.75	204.60
					4.93	204.89

APPENDIX – VI

Statement showing 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 26)

(Rupees in crore)

Sl. No.	Number and name of Grant	Total Grant/ Appropriation	Actual expenditure	Savings	Percentage of savings
REVENUE (VOTED)					
1.	6 – Revenue	10.24	8.10	2.14	21
2.	13 – District Administration	20.51	11.23	9.28	45
3.	17 – Printing and Stationery	4.84	3.67	1.17	24
4.	26 – Medical	62.24	53.85	8.39	13
5.	27 – Water Supply & Sanitation	55.43	48.69	6.74	12
6.	47 – Industries	19.53	17.32	2.21	11
7.	54 – Public Works	61.31	51.35	9.96	16
CAPITAL SECTION (VOTED)					
8.	16 – Civil Supplies	101.42	53.68	47.74	47
9.	36 – Agriculture	9.03	3.89	5.14	57
10.	37 – Horticulture	5.69	3.67	2.02	36
11.	43 – Rural Development	10.82	1.08	9.74	90
12.	44 – North Eastern Areas	9.24	7.72	1.51	16
13.	46 – Electricity	62.17	39.96	22.21	36
14.	54 – Public Works	102.81	56.86	45.95	45

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 26)

Sl. No.	Number and name of Grant/Appropriation	1998-99			1999-2000			2000-2001		
		Total Grant/Appropriation	Savings	Percentage of savings to total provision	Total Grant/Appropriation	Savings	Percentage of savings to total provision	Total Grant/Appropriation	Savings	Percentage of savings to total provision
		(Rupees in crore)			(Rupees in crore)			(Rupees in crore)		
REVENUE SECTION (VOTED)										
1.	44 – North Eastern Areas	0.73	0.24	33	0.73	0.63	86	1.03	0.74	72
CAPITAL SECTION (VOTED)										
2.	41 – Forest	0.30	0.30	100	2.30	2.30	100	0.10	0.10	100
3.	54 – Public Works	60.67	12.22	20	95.12	33.15	35	102.81	45.95	45

APPENDIX – VIII

Statement showing cases where excess expenditure was persistent

(Reference: Paragraphs 2.4.9 & 2.4.11; Page 26)

Sl. No.	Number and name of Grant/ Appropriation	1998-99				1999-2000				2000-2001			
		Total Grant/ Appropriation	Actual Expenditure	Excess	Percentage of excess	Total Grant/ Appropriation	Actual Expenditure	Excess	Percentage of excess	Total Grant/ Appropriation	Actual Expenditure	Excess	Percentage of excess
		(Rupees in crore)				(Rupees in crore)				(Rupees in crore)			
CAPITAL SECTION (CHARGED)													
1.	Public Debt	20.74	552.00	531.26	2562	20.60	643.22	622.62	3022	23.23	227.83	204.60	881

APPENDIX – IX

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

(Reference: Paragraph 2.4.12; Page 26)

(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.	6 – Revenue	2506 – Land Reforms 001 - Direction and Administration (03) Direction (CSS) O. 1.00 S. 1,16.78 R (-) 27.01	90.77	1,17.77	(+) 27.00
2.	6 – Revenue	2506 – Land Reforms 103 - Maintenance of Land Records (1) Land Records O. 96.60 S. 2.60 R (+) 14.09	1,13.29	1,02.98	(-) 10.31
3.	13 – District Administration	2053 – District Administration 094 - Other Establishments (05) Sub-Division/Mamit O. 9.55 R (-) 5.71	3.84	15.72	(+) 11.88
4.	14 – Police	2055 – Police 001 - Direction and Administration (05) Direction (F.C.) S. 133.00 R (-) 54.18	78.82	68.04	(-) 10.78
5.	14 – Police	2055 – Police 104 - Special Police (5) (1) 2 nd I.R. Bn. S. 235.00 R (-) 49.70	185.30	136.38	(-) 48.92
6.	14 – Police	2055 – Police 101 - Criminal Investigation and Vigilance (4) DSB Lunglei O. 29.84 R (-) 26.80	3.04	21.41	(+) 18.37

(Rupees in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)
7.	15 – Jails	2056 – Jails 800 Other Expenditure (05) Up-gradation of Prison Administration (FC) S. 41.00 R. (-) 1.33	39.67	---	(-) 39.67
8.	15 – Jails	2056 – Jails 101 Jails (2) Sub-Jails O. 73.00 S. 4.18 R. (-) 4.50	72.68	51.80	(-) 20.88
9.	15 – Jails	2056 – Jails 101 Jails (1) District Jails O. 358.50 R. (-) 11.71	346.79	468.49	(+) 121.70
10.	16 – Civil Supplies	3456 – Civil Supplies 001 Direction and Administration (2) Administration O. 248.50 S. 4.00 R. (-) 1.82	250.68	272.56	(+) 21.88
11.	16 – Civil Supplies	3456 – Civil Supplies 001 Direction and Administration (1) Direction O. 218.50 S. 39.17 R. (-) 0.48	257.19	273.15	(+) 15.96
12.	17 – Printing and Stationery	2058 – Printing and Stationery 101 Purchase and Supply of Stationery Stores (1) Form and Stationery O. 104.80 S. 50.00 R. (-) 5.62	149.18	59.26	(-) 89.92
13.	17 – Printing and Stationery	2058 – Printing and Stationery 103 Government Press (1) Government Press O. 270.75 R.(-) 5.62	265.13	228.79	(-) 36.34

(Rupees in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)
14.	17 – Printing and Stationery	2058 – Printing and Stationery 001 Direction and Administration (1) Direction O. 45.80 R.(-) 1.60	44.20	58.96	(+) 14.76
15.	19 - Local Administration	2070 – Other Administrative Service 800 Other Expenditure (05) Local Bodies Grants (FC) S. 101.00 R.(-) 27.55	73.45	156.45	(+) 83.00
16.	22 – School Education	2202 – General Education 01 Elementary Education 101 Government Primary School (7) Government Middle School O. 2477.10 S. 494.40 R.(-) 180.72	2790.78	2846.72	(+) 55.94
17.	22 – School Education	2202 – General Education 02 Secondary Education 109 Government Higher Secondary School (1) Government High School O. 1996.10 S. 465.55 R.(-) 61.27	2400.38	2427.41	(+) 27.03
18.	22 – School Education	2202 – General Education 01 Elementary Education 102 Assistance to Non-Government Primary School (8) Assistance to Non-Government Middle School O. 810.75 S. 420.25 R.(+) 99.61	1330.61	1428.20	(+) 97.59

(Rupees in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)
19.	22 – School Education	2202 – General Education			
		02 Secondary Education			
		110 Assistance to Non-Government High School			
		(1) Assistance to Non-Government High School			
		O. 175.83			
		S. 279.17			
		R.(-) 19.91	435.09	475.00	(+) 39.91
20.	22 – School Education	2202 – General Education			
		02 Secondary Education			
		(2) Assistance to Non-Government Higher Secondary School			
		O. 145.00			
		S. 85.00			
		R.(-) 13.97	216.03	230.00	(+) 13.97
21.	24 – Sports and Youth Services	2204 – Sports and Youth Services			
		104 Sports and Games			
		(2) Sport Council			
		O. 142.00			
		S. 20.00			
		R. (-) 34.00	128.00	140.00	(+) 12.00
22.	26 – Medical	2210 – Medical and Public Health			
		06 Public Health			
		101 Prevention and Control of Diseases National Leprosy Control Programme (CSS)			
		O. 1.00			
		S. 23.60			
		R.(-) 0.60	24.00	45.89	(+) 21.89
23.	27 – Water Supply and Sanitation	2215 – Water Supply and Sanitation			
		01 Water Supply			
		001 Direction & Administration			
		(1) Direction (IPA)			
		O. 13.00			
		R. (-) 1.50	11.50		(-) 11.50

(Rupees in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)
24.	27 – Water Supply and Sanitation	2215 – Water Supply and Sanitation 01 Water Supply Centrally Sponsored Scheme 003 Training (03) Training (ICE Cell) (CSS) O. 1.00 S. 16.38 R. (-) 0.15	17.23	5.90	(-) 11.33
25.	27 – Water Supply and Sanitation	2215 – Water Supply and Sanitation 01 Water Supply 102 Rural Water Supply Programme Centrally Sponsored Schemes (03) Training (HRD Cell) (CSS) O. 1.00 S. 53.01 R.(-) 0.07	53.94	65.41	(+) 11.47
26.	36 – Agriculture	2401 – Crop Husbandry 107 Plant Protection (1) Plant Protection O. 30.00 R. (-) 9.00	21.99	35.99	(+) 14.99
27.	36 – Agriculture	2401 – Crop Husbandry 102 Food Grain Crop (1) Food Grains Development O. 119.30 R. (-) 7.10	112.20	126.60	(+) 14.40
28.	40 – Animal Husbandry	2403 – Animal Husbandry Centrally Sponsored Scheme 102 Cattle and Buffalo Development (1) Cattle Development O. 123.40 R. (-) 1.00	122.40	110.56	(-) 11.84
29.	43 – Rural Development	2515 – Other Rural Development Programme 800 Other Expenditure (2) Administration/ Blocks O. 127.60 R. (-) 25.80	101.80	83.86	(-) 17.94

(Rupees in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)
30.	45 – Other Special Areas Programmes	2575 – Other Special Areas Programmes 60 (1) (2) BADP under Rural Development Department O. 800.00 R. (-) 2.06	797.94	772.46	(-) 25.48
31.	47 – Industries	2851 – Village and Small Industries 800 Other Expenditure Bamboo Industries (NLPF) O. 1.00 S. 99.00 R. (-) 70.01	29.99	---	(-) 29.99
32.	47 – Industries	2851 – Village and Small Industries 001 Direction and Administration (1) Direction O. 230.70 R. (-) 26.69	204.01	185.61	(-) 18.40
33.	47 – Industries	2851 – Village and Small Industries 004 Research and Development (1) Development of Tea Industries O. 113.00 R. (-) 24.42	88.58	64.37	(-) 24.21
34.	47 – Industries	2851 – Village and Small Industries 103 Handloom Industries (2) Promotion and Development of Handloom Industries O. 144.20 R. (-) 24.09	120.11	95.83	(-) 24.28
35.	47 – Industries	2851 – Village and Small Industries 102 Small Scale Industries (6) Development of Electronics O. 58.00 R. 6.18	64.18	41.60	(-) 22.58

(Rupees in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)
36.	47 – Industries	2851 – Village and Small Industries 102 Small Scale Industries (5) Development of Rural Industries O. 53.60 R. 13.72	67.32	50.38	(-) 16.94
37.	47 – Industries	2851 – Village and Small Industries 101 Industrial Estate (2) Export Provision and Industrial Park O. 12.00 R. 1.61	13.61	---	(-) 13.61
38.	47 – Industries	2851 – Village and Small Industries 103 Handloom Industries Hard Yarn Price Subsidy Schemes (CSS) O. 0.10 R. (-) 0.10	---	47.62	(+) 47.62
39.	47 – Industries	2851 – Village and Small Industries 102 Small Scale Industries Development of Electronics (CSS) O. 1.00 R. (-) 1.00	---	44.84	(+) 44.84
40.	47 – Industries	2851 – Village and Small Industries 102 Small Scale Industries (3) District Industries Centre O. 128.50 R. 40.97	169.47	194.02	(+) 24.55
41.	47 – Industries	2851 – Village and Small Industries Centrally Sponsored Schemes 102 Small Scale Industries Integrated Handloom Development Programme (CSS) O. 0.10 R. (-) 0.10	---	17.68	(+) 17.68

(Rupees in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)
42.	53 – Other General Economic Services	3475 – Other General Economic Services 107 Regulations of Markets (1) Agriculture Marketing O. 55.00 S. 23.60 R. (+) 12.08	90.68	67.07	(-) 23.61
43.	53 – Other General Economic Services	3475 – Other General Economic Services 107 Regulations of Markets Agriculture Market (NLPF) O. 1.00 S. 19.00 R. (-) 20.00	---	22.84	(+) 22.84
44.	54 – Public Works	2059 – Public Works 001 Direction and Administration (2) Administration O. 429.00 R.(-) 9.47	419.53	400.73	(-) 18.80
45.	54 – Public Works	3054 – Roads and Bridges 80 General 001 Direction and Administration (2) Administration O. 1218.00 R. (-) 117.24	1100.76	1141.92	(+) 41.16
REVENUE SECTION (CHARGED)					
46.	Public Debt	2049 – Interest Payments 01 Interest on Internal Debt 305 Management of Debt (3) Interest on Overdraft O. 100.00 R. (-) 80.00	20.00	---	(-) 20.00
47.	Public Debt	2049 – Interest Payments 01 Interest on Internal Debt 305 Management of Debt (2) Interest on Ways and Means Advances O. 100.00 R. (-) 70.00	30.00	49.03	(+) 19.03

(Rupees in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)
48.	Public Debt	2049 – Interest Payments 04 Interest on Loan from Central Government 103 Interest on Loans for Centrally Sponsored Plan Schemes (10) Interest on Loan from other CSS O. 5.00 R. (-) 5.00	---	62.29	(+ 62.29)
CAPITAL SECTION (VOTED)					
49.	44 – North Eastern Areas	4552 – Capital Outlay on North Eastern Areas 009 Roads and Bridges IX Plan Scheme O. 350.00 S. 242.79 R. (-) 94.97	497.82	445.64	(-)52.18
50.	44 – North Eastern Areas	4552 – Capital Outlay on North Eastern Areas 009 Roads and Bridges Economic Importance O. 200.00 R. (-) 8.10	191.90	179.69	(-) 12.21
51.	54 – Public Works	4515 – Capital Outlay on Rural Development Programmes 102 Community Development (1) Construction of Saikuti Hall O. 150.00 R. (-) 146.00	3.40	105.85	(+ 102.45)
52.	54 – Public Works	5054 – Capital Outlay on Road and Bridges 04 District and Other Roads 800 Other Expenditure under BMS Construction of Roads under State Plan (PMGSY) S. 992.42 R. (-) 579.67	412.75	---	(-) 412.75

(Rupees in lakh)					
(1)	(2)	(3)	(4)	(5)	(6)
53.	55 – Loans to Government Servants	7610 – Loans to Government Servant			
		202 Advance for Purchase of Motor Conveyance			
		O. 200.00			
		R. (-) 1.80	198.20	149.92	(-) 48.28

APPENDIX – X

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

(Reference : Paragraph 2.4.13; Page 26)

(Amount in Rupees)

Sl. No.	Number and name of Grant	Head of Account	Actual expenditure without provision
1.	40 – Animal Husbandry	2403 (101) (9)	1,00,000
2.	44 – North Eastern Areas	4552 – 008 (04)	1,97,000
3.	44 – North Eastern Areas	4552 – 009 (04)	4,90,000
4.	45 – Other Special Areas Programme	2575 – 60 (1) (21)	1,00,000
5.	47 – Industries	2851 – 102 (03)	17,68,000
6.	47 – Industries	2851 – 103 (03)	47,62,000
7.	47 – Industries	2851 – 102 (03)	44,84,000
8.	53 – Other General Economic Services	3475 (107) 07 6941	22,84,000
9.	54 – Public Works	2575 – 60 (1) 60 (1) (9)	26,99,000
10.	55 – Loans to Government Servant	7610 (201)	2,48,000
11.	Public Debt	2049 (04) (104)	14,45,08,000
12.	Public Debt	2049 (01) (122)	99,61,000
13.	Public Debt	2049 – 04 – 103 (10)	62,29,000
14.	Public Debt	2049 - 105	55,68,000
15.	Public Debt	2049 - 108	48,46,000
16.	Public Debt	2049 – 03 – 101	8,86,000
17.	Public Debt	2049 – 04 – 103	7,44,000
Total :			18,98,74,000
			Say Rs.18.99 crore

APPENDIX – XI

Statement showing the cases where anticipated saving not surrendered

(Reference : Paragraph 2.4.14; Page 27)

(Rupees in lakh)

Sl. No.	Number and name of Grant	Total Grant	Total saving	Amount surrendered	Unsurrendered saving and its percentage (in bracket) to total saving
REVENUE SECTION (VOTED)					
1.	13 – District Administration	2051.26	928.03	897.63	30.40 (3)
2.	17 – Printing and Stationery	484.35	117.04	4.53	112.51 (96)
3.	18 – Other Administration Services	1338.84	58.79	34.47	24.32 (41)
4.	25 – Art and Culture	428.76	98.26	0.13	98.13 (100)
5.	29 – Urban Development	872.79	42.96	40.50	2.46 (6)
6.	31 – District Council	4552.88	150.99	1.00	149.99 (99)
7.	34 – Social Security and Welfare	199.69	21.10	8.91	12.19 (58)
8.	42 – Co-operation	433.25	12.72	8.98	3.74 (29)
9.	43 – Rural Development	2257.50	25.71	8.17	17.54 (68)
10.	44 – North Eastern Areas	103.13	73.82	65.82	8.00 (11)
11.	45 – Other Special Areas Programme	833.75	28.29	2.06	26.23 (93)

(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
CAPITAL SECTION (VOTED)					
12.	14 – Police	325.60	77.31	73.60	3.71 (5)
13.	16 – Civil Supplies	10142.48	4774.61	4755.34	19.27 (0.40)
14.	36 – Agriculture	902.84	514.15	506.82	7.33 (1)
15.	37 – Horticulture	569.20	201.99	193.00	8.99 (4)
16.	41 – Forests	10.00	10.00	5.00	5.00 (50)
17.	44 – North Eastern Areas	923.73	151.04	105.07	45.97 (30)
18.	46 – Electricity	6216.92	2221.25	2202.86	18.39 (0.83)
19.	55 – Loans to Government Servant	200.00	11.18	1.80	9.38 (84)
					603.55
					Say, Rs.6.04 crore

APPENDIX - XI - A

Statement showing available saving of Rs.1 crore and above not surrendered
(Reference : Paragraph 2.4.14; Page 27)

					(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.	17 – Printing and Stationery	4.84	1.17	0.05	1.12 (96)
2.	31 – District Councils	45.53	1.51	0.01	1.50 (99)
Total					2.62

APPENDIX – XII

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

(Reference : Paragraph 2.4.15; Page 27)

(Rupees in lakh)

Sl. No.	Number and name of Grant	Total Grant	Total saving	Amount surrendered	Amount of excess surrendered
REVENUE SECTION (VOTED)					
1.	4 – Administration of Justice	311.69	37.30	46.71	9.41
2.	5 – Election	201.00	37.80	38.37	0.57
3.	6 – Revenue	1024.39	214.54	238.84	24.30
4.	14 – Police	8537.19	181.46	517.22	335.76
5.	15 – Jails	675.62	2.82	7.61	4.79
6.	22 – School Education	16110.99	396.28	650.97	254.69
7.	23 – Higher and Technical Education	2343.80	142.36	151.31	8.95
8.	24 – Sports and Youth Services	535.01	9.09	26.11	17.02
9.	26 – Medical	6223.63	838.57	857.36	18.79
10.	30 – Information and Publicity	305.24	15.16	19.55	4.39
11.	32 – Labour and Employment	228.90	9.05	11.87	2.82
12.	33 – Social Welfare	1782.47	145.44	149.23	3.79
13.	36 – Agriculture	2709.04	195.27	200.07	4.80
14.	37 – Horticulture	892.27	37.59	42.22	4.63
15.	38 – Fisheries	285.69	44.53	49.40	4.87
16.	40 – Animal Husbandry	1537.97	60.29	84.69	24.40
17.	46 – Electricity	10216.84	34.46	129.00	94.54
18.	47 – Industries	1953.47	221.57	237.62	16.05
19.	48 – Sericulture	401.00	13.09	17.08	3.99
20.	51 – Tourism	254.39	57.44	61.97	4.53
21.	52 – Census Survey and Statistics	412.48	37.23	62.87	25.64
22.	54 – Public Works	6131.32	995.79	1067.32	71.53
CAPITAL SECTION (VOTED)					
23.	54 – Public Works	10280.93	4595.20	4718.94	123.74
			8322.33	9386.33	1064.00
Say,			Rs.83.22	Rs.93.86	Rs.10.64
			crore	crore	crore

APPENDIX – XIII

Statement showing un-reconciled expenditure for the year 2000-2001

(Reference: Paragraph 2.4.20; Page 27)

(Amount in Rupees)

Sl. No.	Grant No.	Major Heads	No. of cases where reconciliation have been done	Amount of Expenditure involved
(1)	(2)	(3)	(4)	(5)
1.	1	2011	Not reconciled	54,30,161
2.	20	2071	Not reconciled	39,56,25,987
3.	6	2506	Not reconciled	2,23,71,327
4.	6	2029	Not reconciled	3,58,02,244
5.	10	2059	Not reconciled	1,54,801
6.	12	2052(090)(4)	Not reconciled	1,88,81,755
7.	13	2053	Not reconciled	4,12,55,668
8.	15	2056	Not reconciled	67,279,878
9.	16	3456	Not reconciled	3,58,02,244
10.	16	2408	Not reconciled	13,52,53,762
11.	17	2058	Not reconciled	3,66,59,575
12.	18	2070	Not reconciled	1,02,84,570
13.	21	2075	Not reconciled	56,03,696
14.	Public debt	2049	Not reconciled	1,00,96,11,429
15.	30	2220	Not reconciled	2,90,07,796
16.	36	2702	Not reconciled	56,047
17.	45	2575	Not reconciled	1,20,48,689
18.	47	2851	Not reconciled	17,32,18,859
19.	47	2851	Not reconciled	6,35,000
GRAND TOTAL :				2,03,49,83,488
				Say, Rs.203.50 crore

APPENDIX – XIV
Statement showing the Rush of expenditure during the month of March
(Reference : Paragraph 2.4.21; Page 28)

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 to	
			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)								
2215	27, 55	48,72,83,612	4,62,67,046	5,69,04,965	14,65,92,862	17,65,03,473	42,62,68,346	41	15,05,37,885	31	35
2235	33, 34, 54	13,93,10,560	1,26,74,157	4,03,52,179	2,08,03,856	6,37,49,681	13,75,79,873	46	3,61,93,128	26	26
2403	40	13,09,58,492	2,40,09,753	3,29,01,958	2,26,30,834	5,37,88,779	13,33,31,324	40	3,22,66,005	25	24
2505	43	4,40,00,000	---	54,12,300	58,42,000	3,27,45,700	4,40,00,000	74	2,68,92,700	61	61
2851	47, 48	19,34,07,612	3,43,22,898	2,84,51,291	---	12,70,89,972	18,98,64,161	67	6,76,05,532	35	36
2013	3	1,87,00,000	32,42,223	42,13,792	38,37,795	74,63,789	1,87,57,599	40	41,20,880	22	22
2015	5	2,01,00,000	15,70,490	19,75,216	12,97,164	1,14,77,581	1,63,20,451	70	47,00,038	23	29
2425 & 4425	42	5,60,73,000	71,66,203	1,36,41,344	69,74,079	2,14,22,345	4,92,03,971	44	1,25,48,145	22	26
2203	23	1,95,00,000	28,32,249	33,85,596	42,17,821	84,92,566	1,89,28,232	45	64,10,044	33	34
2204	22	56,42,000	6,56,267	6,43,680	5,09,289	29,91,468	48,00,704	62	23,21,845	41	48
	24	5,35,01,000	51,85,938	1,01,85,353	1,26,09,005	2,46,11,265	5,25,91,561	47	2,34,44,241	44	45
2205	25	4,28,76,000	55,80,436	50,55,202	45,56,932	1,78,57,112	3,30,49,682	54	1,36,50,840	32	41
4202-203(1)	23	20,00,000	---	---	10,00,000	10,00,000	20,00,000	50	10,00,000	50	50

APPENDIX – XV
Statement showing the number of instructors to whom honorarium was partially paid or not paid

(Reference : Paragraph 3.1.20; Page 34)

Year	No. of Centre in operation		No. of Instructors paid for whole year		Total	No. of Instructors not paid honorarium		Total	No. of Instructors paid honorarium for less than one year						Total	Total Instructor	
									3 months		6 months		9 months				
	PL	UPL	PL	UPL	PL	UPL	PL	UPL	PL	UPL	PL	UPL	PL	UPL			
1995-96	170	30	126	18	144 (72%)	44	12	56 (28%)	--	--	--	--	--	--	--	170	30
1996-97	170	30	116	12	128 (64%)	--	18	18 (9%)	--	--	54	--	--	--	54 (27%)	170	30
1997-98	170	30	128	30	158 (79%)	42	--	42 (21%)	--	--	--	--	--	--	--	170	30
1998-99	170	30	44	12	56 (28%)				126	18		--		--	144 (72%)	170	30
1999-2000	230	30	162	18	180 (69%)	24	--	24 (12%)	--	--	--	--	44	12	56 (28%)	230	30

(Source:- Information furnished by the Department)

APPENDIX – XVI

Statement showing the excess expenditure incurred on procurement of text books during 1995-1996 to 1999-2000

(Reference : Paragraph 3.1.30; Page 37)

Year	No. of Centre	Average No. of Learners in each centre [¥]	Prescribed rate of TLM per learner	Amount involved (Rs.)
1995-1996	PL – 170	11.36	75.00	1,44,840.00
	UPL – 30	10.67	100.00	32,010.00
				1,76,850.00
1996-1997	PL – 170	11.05	--do--	1,40,887.50
	UPL – 30	10.56		31,680.00
				1,72,567.50
1997-1998	PL – 170	12.81	--do--	1,63,327.50
	UPL – 30	11.93		35,790.00
				1,99,117.50
1998-1999	PL – 170	12.08	--do--	1,54,020.00
	UPL – 30	11.96		35,880.00
				1,89,900.00
1999-2000	PL – 230	11.26	--do--	1,94,235.00
	UPL – 30	11.43		34,290.00
				2,28,525.00
Grand Total :				9,66,960.00

Text Book purchased during the years 1995-1996 to 1999-2000 : Rs.15,21,404

Excess over norms : Rs.5,54,444 (Rs.15,21,404 – Rs.9,66,960).

[¥] Information furnished by the Department

APPENDIX – XVII

Statement showing the excess expenditure on training allowances

(Reference : Paragraph 3.1.34; Page 38)

Year	No. of Instructors to be trained	No. of Instructors trained	Shortfall in No. of trainees	No. of days attended	Training Allowance due to be paid	Actually paid	Training Allowance paid in excess
					R u p e e s		
1995-1996	200	144	28	20	28,800	28,800	--
1996-1997	200	182	9	15	27,300	36,400	9,100
1997-1998	200	56	72	17	9,520	11,200	1,680
1998-1999	200	56	72	15	8,400	11,200	2,800
1999-2000	260	144	58	5	7,200	28,800	21,600
Total :					81,220	1,16,400	35,180

(Source:- Information furnished by the Department)

APPENDIX – XVIII

Statement showing the success rate and drop out rate of students in NFE Centres
(Reference : Paragraph 3.1.37; Page 38)

Year	Total No. of student enrolled in test checked NFE Centres		No. of students who completed the course		Percentage of student who completed the course		No. of students who dropped out		Percentage of drop out student	
	PL	UPL	PL	UPL	PL	UPL	PL	UPL	PL	UPL
1995-96	233	62	17	15	7	24	74	19	32	31
1996-97	277	59	36	15	13	25	130	29	47	49
1997-98	235	58	34	16	14	28	57	17	24	29
1998-99	264	65	35	20	13	31	84	30	32	46
1999-2000	267	57	4	Nil	2	Nil	20	Nil	7	Nil
Total :	1276	301	126	66	10	22	365	95	29	32

(Source:- Information furnished by the Department)

APPENDIX - XIX

Statement showing the procurement and supply of consumables and equipment to hospitals not having blood bank facilities

(Reference : Paragraph 3.2.18; Page 46)

Name of articles	Supplied to							
	CH-Serchhip		CH-Kolasib		CH-Lawngtlai		Other Hospitals	
	Nos.	Cost (Rupees)	Nos.	Cost (Rupees)	Nos.	Cost (Rupees)	Nos.	Cost (Rupees)
(i) Blood Bank Refrigerator	1	77,905	1	77,905	1	77,905	--	--
(ii) Voltage Stabilizer	1	5,690	1	5,690	1	5,690	--	--
(iii) Mini Rotary Shaker	1	4,234	1	4,234	1	4,234	--	--
(iv) Thermograph for Refrigerator	1	29,005	1	29,005	--	--	--	--
(v) Blood Weight Machine	1	1,270	1	1,270	1	1,270	--	--
(vi) Personal Weight Machine	2	655	2	655	2	655	4	1,310
(vii) Blood Bags	100	9,254	453	21,992	200	12,262	260	15,940
Total	107	1,28,013	460	1,40,751	206	1,02,016	264	17,250
	Total cost:- Rs.3,88,030							

(Source : As per information furnished by the DHS)

APPENDIX - XX

Statement showing requirement of staff to the state government up to the year 1998-1999 and man on roll with vacant posts

(Reference : Paragraph 3.3.25; Page 61)

Sl. No.	Category of post	No. of posts required	No. of post filled up	No. of vacant posts
1.	Environment Engineer	1	1	Nil
2.	Asstt. Environment Engineer	2	Nil	2
3.	Scientist - 'B'	1	Nil	1
4.	Junior Scientific Assistant	2	Nil	2
5.	Accountant	1	Nil	1
6.	P.A cum Stenographer – II	1	Nil	1
7.	Upper Division Clerk	1	1	Nil
8.	Lower Division Clerk	3	1	2
9.	Laboratory Assistant	1	Nil	1
10.	Field Assistant	2	Nil	2
11.	Drivers	3	2	1
12.	Peon Gr. 'D'	2	1	1
13.	Chowkider	1	1	Nil
14.	Sweeper	1	1	Nil
15.	Handy man	1	Nil	1
	Total :-	23	8	15

(Source: As per Annual Plan of the Board for the year 1998-99)

APPENDIX –XXI

Year-wise position of outstanding Inspection Reports and Paragraphs

(Reference: Paragraph 3.7.2; Page 66)

Year	Agriculture Department		Environment and Forest Department		Industries Department		Rural Development 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
1975-1976 to 1989-1990	6	10	8	14	7	12	5	11
1990-1991	2	6	1	1	-	-	1	2
1991-1992	2	4	-	-	4	4	-	-
1992-1993	1	1	2	5	2	2	-	-
1993-1994	3	5	-	-	3	7	4	30
1994-1995	-	-	2	3	-	-	1	2
1995-1996	2	2	5	10	-	-	2	2
1996-1997	7	12	6	12	5	17	1	2
1997-1998	2	3	2	2	2	10	-	-
1998-1999	4	6	9	21	1	4	1	3
1999-2000	4	27	13	38	2	13	-	-
2000-2001	7	29	12	38	1	4	1	12
Total	40	105	60	144	27	73	16	64

APPENDIX – XXII

Target and achievement covering problem village during 1997-2001

(Reference : Paragraph 4.1.26; Page 75)

Year	No. of habitation	Target			Achievement			Population benefited (in lakh)
		Partially Covered	Fully Covered	Total	Partially Covered	Fully Covered	Total	
1997-1998	185	180	5	185	180	5	185	1.86
1998-1999	185	164	21	185	169	21	190	1.08
1999-2000	210	153	57	210	153	57	210	0.90
2000-2001	200	156	44	200	158	44	202	0.57
Total	780	653	127	780	660	127	787	4.41

(Source : As per information furnished by the CE, PHED, Mizoram)

APPENDIX - XXIII

**Position of Water Supply Schemes under Accelerated Urban Water Supply Programme
(Reference : Paragraph 4.1.30; Page 76)**

Sl. No.	Name of Schemes	Estimated cost (Rs. in lakh)	Year and Month of commencement	Targetted date of completion	Present status	Expenditure (Rs. in lakh)	Physical progress (Percentage)
1.	Hnahthial (Aug) Water Supply Scheme	46.48	12/95	NA	Completed	43.47	100
2.	Zawlnuam (Aug) Water Supply Scheme	103.35	12/97	NA	Completed	102.27	100
3.	Saitual (Aug) Water Supply Scheme	154.95	1/99	12/2000	In progress	131.50	67.80
4.	Sairang Water Supply Scheme	69.25	5/99	3/2000	-do-	38.98	36.84
5.	Darlawn Water Supply Scheme	112.08	5/99	3/2001	-do-	99.66	84
6.	Thenzawl Composite Water Supply Scheme	146.45	10/2000	10/2002	-do-	2.95	2.01 (only part procurement of materials)
	Total	632.56				418.83	

(Source : As per quarterly progress reports submitted by State Government/Chief Engineer, PHED, Mizoram to the Government of India)

APPENDIX – XXIV

Statement showing details of expenditure on wages in departmental laying of GI pipes

(Reference : Paragraph 4.1.32; Page 77)

Sl. No.	MR No./ Voucher. No.	Period of execution	Name of work & particulars of work done	Quantity of pipe laid					Amount paid in MR (in rupees)	MB No./ Page
				100 mm	80 mm	65 mm	50 mm	40 mm		
Khawzawl PHE Division										
1.	126(ST) of 4/2k 31(6) of 6/2k	21.4.2k to 20.5.2k	Phullen (Aug) WSS – laying & fitting of G. Main line	-	700	-	-	-	71,340	136/55-58
2.	166(ST) of 8/2k 94 (24) of 9/2k	21.8.2k to 20.9.2k	-do-	-	875	-	-	-	70,680	145/43-45
3.	120(ST) of 3/2k 31 (7) of 6/2k	- do -	-do-	-	750	-	-	-	73,800	24/81-84
4.	119(ST) of 2/2k 31(8) of 6/2k	- do -	-do-	-	750	-	-	-	73,800	24/78-81
5.	127 (ST) of 4/2k 31 (3) of 6/2k	- do -	-do-	-	700	-	-	-	71,340	136/58-61
6.	142(ST) of 5/2k 99 (14) of 6/2k	21.5.2k to 20.6.2k	-do-	-	750	-	-	-	73,840	25/65-68
7.	143(ST) of 5/2k 99 (15) of 6/2k	- do -	-do-	-	650	-	-	-	64,200	25/69-72
8.	189(ST) of 11/2k 34 (5) of 11/2k	21.10.2k to 20.11.2k	-do-	-	600	-	-	-	64,200	27/41-44
9.	186(ST) of 9/2k 34 (8) of 11/2k	21.9.2k to 20.10.2k	-do-	-	550	-	-	-	51,910	112/53-55
10.	192(ST) dt. 20.11.2k 4 (5) of 12/2k	21.11.2k to 20.12.2k	-do-	-	640.75	-	-	-	62,060	23/91-93
11.	191(ST) dt.20.11.2k 41 (6) of 11/2k	- do -	-do-	-	-	550	-	-	55,970	23/88-90
12.	162(ST) dt. 7/2k 91 (4) of 8/2k	21.7.2k to 20.8.2k	-do-	-	900	-	-	-	53,700	22/36-41
13.	158(ST) dt. 6/2k 71 (2) of 8/2k	21.6.2k to 20.7.2k	-do-	-	400	-	-	-	39,730	23/69-72
14.	180(ST) of 9/2k 74 (6) of 9/2k	21.8.2k to 20.9.2k	-do-	-	875	-	-	-	70,680	30/76-78
15.	177(ST) of 8/2k 74 (17) of 9/2k	- do -	-do-	-	875	-	-	-	70,680	145/52-54
16.	168(ST) of 8/2k 74 (18) of 9/2k	- do -	-do-	-	875	-	-	-	70,680	145/49-50
17.	167(ST) of 8/2k 74 (19) of 9/2k	- do -	-do-	-	875	-	-	-	70,680	145/45-48
18.	113(ST) of 2/2k 87 (10) of 2/2k	21.2.2k to 20.3.2k	-do-	-	450	-	-	-	41,760	113/34-36
19.	103(ST) of 2/2k 87 (17) of 8/2k	- do -	-do-	-	1000	-	-	-	55,900	147/53-56
20.	104(ST) of 2/2k 87 (18) of 3/2k	- do -	-do-	-	1000	-	-	-	55,900	147/53-55
21.	190(KZ) of 8/2k 75 (3) of 9/2k	21.8.2k to 20.9.2k	Khawzawl (Aug) WSS laying, fitting & fixing etc.	969	-	-	-	-	73,470	210/96-98
22.	188(KZ) of 8/2k 75 (4) of 9/2k	- do -	-do-	390	-	-	-	-	66,340	427/68-71

Sl. No.	MR No./Vr. No.	Period of execution	Name of work & particulars of work done	Quantity of pipe laid					Amount paid in MR (In Rupees)	MB No./ Page No.
				100 mm	80 mm	65 mm	50 mm	40 mm		
23.	187(KZ) of 8/2k 75 (5) of 8/2k	- do -	-do-	430	-	-	-	-	73,490	427/63-65
24.	183(KZ) of 7/2k 72 (1) of 8/2k	21.7.2k to 20.8.2k	-do-	450	-	-	-	-	76,500	128/86-88
25.	182(KZ) of 7/2k 72 (2) of 8/2k	- do -	-do-	450	-	-	-	-	76,500	128/88-91
26.	181(KZ) of 6/2k 72 (4) of /2k	- do -	-do-	375	-	-	-	-	63,850	128/79-82
27.	179(KZ) of 6/2k 72 (1) of 8/2k	- do -	-do-	370	-	-	-	-	63,800	128/73-75
28.	180(KZ) of 6/2k 72 (8) of 8/2k	- do -	-do-	375	-	-	-	-	63,800	128
29.	5(S&I)/Spl/2k dt.20.4.2k 69 of 6/2k	24.4.2k to 20.5.2k	Hmunpui WSS - trenching, laying & fitting of GI pipe	-	-	-	-	1012	82,000	617/82-85
30.	4/S&I/spl/2k dt.20.4.2k 69 of 6/2k	- do -	-do-	-	-	-	-	960	78,300	617/78-81
31.	3/S&I/spl/2k dt.20.4.2k 69 of 6/2k	- do -	-do-	-	-	125	250	600	84,510	617/74-78
32.	11/DC/spl/2k dt.7.7.2k 54 of 8/2k	10.7.2k to 8.8.2k	L. Sahawrdai WSS	-	-	-	294	-	1,15,800	599/2-4
				3809	14215.75	675	544	2572	21,81,210	

APPENDIX - XXV

Statement showing particulars of up-to-date paid up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2001 in respect of Government Companies

(Reference: Paragraphs 8.1.3 & 8.1.6; Page 111)

(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 2000-2001					Equity/Loans received out of budget during the year		Other loans received during the year	Loans* outstanding at the close of 2000-2001			Debt equity ratio for 2000-2001 (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.	Sector : Industrial Development and Financing Zoram Industrial Development Corporation Limited.	1440.60	-	-	-	1440.60	105.00	-	183.23	-	303.23	303.23	0.21 : 1 (0.15 : 1)
	Total of the sector	1440.60	-	-	-	1440.60	105.00	-	183.23	-	303.23	303.23	0.21 : 1 (0.15 : 1)
2.	Sector : Handloom and Handicrafts Mizoram Handloom and Handicrafts Development Corporation Limited	534.70	17.00	-	-	551.70	40.00	-	-	-	-	-	-
	Total of the sector	534.70	17.00	-	-	551.70	40.00	-	-	-	-	-	-
3.	Sector : Food Processing Mizoram Food and Allied Industries Corporation Limited.	1170.31	-	-	-	1170.31	84.00	-	-	-	20.00	20.00	0.02 : 1 (0.02 : 1)
	Total of the Sector	1170.31	-	-	-	1170.31	84.00	-	-	-	20.00	20.00	0.02 : 1 (0.02 : 1)
4.	Sector : Electronics Development Zoram Electronics Development Corporation Limited.	372.40	-	-	-	372.40	35.00	-	-	-	-	-	-
	Total of the Sector	372.40	-	-	-	372.40	35.00	-	-	-	-	-	-
5.	Sector : Agriculture and Marketing Mizoram Agriculture Marketing Corporation Limited.	293.00	-	-	-	293.00	39.00	-	-	-	-	-	-
	Total of the Sector	293.00	-	-	-	293.00	39.00	-	-	-	-	-	-
	Grand Total	3811.01	17.00	-	-	3828.01	303.00	-	183.23	-	323.23	323.23	(0.08 : 1) (0.07 : 1)

Except in respect of Company at Sl. No. 1 which finalised its accounts for 2000-01, figures are provisional as given by the Companies.

[#] Paid up Capital includes share application money also.

* Loans outstanding at the close of 2000-01 represents long term loan only.

APPENDIX – XXVI

**Statement showing Grants/Subsidy received, guarantees received and guarantees outstanding at the end of March 2001
(Reference : Paragraph 8.1.6; Page 111)**

(Rupees in lakh)

Sl. No.	Name of the Public Sector Undertaking	Grants/Subsidy [@] received during the year				Guarantees received during the year and outstanding at the end of 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
A. GOVERNMENT COMPANIES										
1.	Zoram Industrial Development Corporation Limited	-	-	-	-	-	250.00 (303.00)	-	-	250.00 (303.00)
2.	Mizoram Handloom and Handicrafts Development Corporation Limited	-	-	-	-	-	-	-	-	-
3.	Mizoram Food and Allied Industries Corporation Limited	2.71	-	-	2.71	-	-	-	-	20.00
4.	Zoram Electronics Development Corporation Limited	-	-	-	-	-	-	-	-	-
5.	Mizoram Agriculture Marketing Corporation Limited	-	-	-	-	-	-	-	-	-
	TOTAL – A	2.71	-	-	2.71	-	250.00 (303.00)	-	-	250.00 (323.00)

[@] Subsidy includes subsidy receivable at the end of the year.

[#] Figures in bracket indicate guarantees outstanding at the end of the year.

APPENDIX - XXVII

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

(Reference : Paragraphs 8.1.10, 8.1.11, 8.1.13 & 8.1.15; Pages 112 & 113)

(Figures in columns 7 to 12 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	Percentage of return on capital employed	Arrears of accounts in terms of years
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	GOVERNMENT COMPANIES Sector : Industrial Development and Financing												
1.	Zoram Industrial Development Corporation Limited	Industries	February 1978	2000-01	2000-01	(-) 120.00	The net loss has been understated by Rs.154.03 lakh	1440.60	(-) 966.21	3759.14	(-) 9.43	-	-
	Total of the Sector					(-) 120.00		1440.60	(-) 966.21	3759.14	(-) 9.43	-	-
	Sector : Handloom and Handicrafts												
2.	Mizoram Handloom and Handicraft 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	-	3
	Total of the Sector					(-) 50.68		368.70	(-) 258.64	248.11	(-) 50.68	-	

[#] 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).

(Figures in columns 7 to 12 are Rupees in lakh)

1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector : Food processing									-			
3.	Mizoram Food and Allied Industries Corporation Limited	Industries	December 1989	1996-97	2000-01	(-) 95.20	The net loss has been overstated by Rs.0.37 lakh	896.41	(-) 422.28	650.25	(-) 95.20	-	4
	Total of the Sector					(-) 95.20		896.41	(-) 422.28	650.25	(-) 95.20	-	
	Sector : Electronics Development												
4.	Zoram Electronics Development Corporation Limited	Industries	March 1991	1997-98	2000-01	(-) 22.65	-	275.20	(-) 141.52	133.68	(-) 17.24	-	3
	Total of the Sector					(-) 22.65	-	275.20	(-) 141.52	133.68	(-) 17.24	-	
	Sector : Agriculture and Marketing												
5.	Mizoram Agricultural Marketing Development Corporation Limited	Trade and Commerce	February 1993				Accounts since inception have not been finalised						9
	Total of the Sector					-		-	-	-	-		
	Grand Total					(-) 288.53		2980.91	(-) 1788.65	4791.18	(-) 172.55		

APPENDIX – XXVIII

Working results and operational performance of Mizoram State Transport for the last three years ended 31 March 2001

(Reference : Paragraph 8.1.29; Page 116)

(Rupees in lakh)

A. WORKING RESULTS				
Sl. No.	Particulars	1998-99	1999-2000	2000-2001
1.	Operating			
	(a) Revenue	181.80	198.54	192.39
	(b) Expenditure	525.89	632.09	765.88
	(c) Deficit	344.09	433.55	573.49
2.	Non-operating			
	(a) Revenue	-	37.12	23.27
	(b) Expenditure	328.86	472.94	551.17
	(c) Deficit	328.86	435.82	527.90
3.	Total			
	(a) Revenue	181.80	235.66	215.66
	(b) Expenditure	854.75	1105.03	1317.05
	(c) Net Loss	672.95	869.37	1101.39
B. OPERATIONAL PERFORMANCE				
1.	Average number of vehicles held	81	82	81
2.	Average number of vehicles on road	41	42	38
3.	Percentage of utilisation of vehicles	50	51	47
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	18
6.	Route Kilometres	1880	2545	2648
7.	Kilometres operated (in lakh)			
	(a) Gross	17.24	18.50	17.36
	(b) Effective	16.74	17.92	16.88
	(c) Dead	0.50	0.58	0.48
8.	Percentage of dead kilometres to gross kilometres	2.90	3.13	2.76
9.	Average Kilometres covered per bus per day	54.84	61.90	58.72
10.	Operating revenue per kilometre (Rupees)	10.86	11.08	11.40
11.	Average operating expenditure per kilometre (Rupees)	31.41	35.27	45.37
12.	Profit (+)/Loss (-) per kilometre (Rupees)	(-) 20.55	(-) 24.19	(-) 33.97
13.	Number of operating depots	4	4	4
14.	Average number of accidents per lakh kilometres	0.02	0.00	0.00
15.	Passenger kilometres operated (in lakh)	16.74	17.92	16.88
16.	Occupancy ratio	64.00	63.00	52.40

APPENDIX – XXIX

Statement showing the department-wise outstanding Inspection Reports (IRs)

(Reference : Paragraph 8.1.31; Page 117)

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)	14	63	1992-93
2.	Trade & Commerce	1 (PSU)	1	10	1998-99
3.	Food & Civil Supplies	1 (Deptt.)	15	67	1985-86
4.	Transport	1 (Deptt.)	7	24	1989-90
5.	Power	1 (Deptt.)	42	195	1984-85
		Total:	79	359	

APPENDIX –XXX

Statement showing the department-wise draft paras reply to which are awaited

(Reference : Paragraph 8.1.32; Page 117)

Sl. No.	Name of Department	No. of draft paragraph	Period of issue
1.	Food & Civil Supplies	1	June 2001
2.	Power	2	June 2001

APPENDIX – XXXI

Statement showing operational performance of Electricity Department

(Reference : Paragraph 8.1.37; Page 118)

Sl.No.		1998-99	1999-2000	2000-01
1.	Installed Capacity (MW) :			
	(a) Thermal (Diesel)	26.170	26.170	26.170
	(b) Hydro	5.260	8.260	8.260
	(c) Gas	-	-	-
	(d) Others	-	-	-
	Total :	31.430	34.430	34.430
2.	Normal Maximum Demand in the State (MKwh)	223.00	250.00	270.00
3.	Power Generated (MKwh) :			
	(a) Thermal (Diesel)	12.109	12.429	5.866
	(b) Hydro	5.007	6.477	6.580
	(c) Gas	-	-	-
	(d) Others	-	-	-
	Total :	17.116	18.906	12.446
	Less : Auxiliary Consumption (MKwh) (Percentage in bracket)			
	(a) Thermal (Diesel)	0.460 (3.8)	0.368 (2.67)	0.356 (6.07)
	(b) Hydro	0.100 (2.0)	0.087 (1.3)	0.118 (1.7)
	(c) Gas	-	-	-
	(d) Others	-	-	-
	Total :	0.560	0.455	0.474
4.	Net Power Generated (MKwh)	16.556	18.451	11.972
5.	Power purchased (MKwh)	170.73	201.65	242.46
6.	Free power received (MKwh)	-	-	-
7.	Total power available for sale (MU) (4+5+6)	187.29	220.10	254.43
8.	Power sold (MU) :			
	(a) Within the State	102.78	123.31	137.52
	(b) Outside the State	-	-	-
	Total :	102.78	123.31	137.52
9.	Transmission and Distribution Losses (MU)	84.51	96.79	116.91
10.	Load Factor (Percentage)			
	(a) Diesel	64	80	66
	(b) Hydel	70	50	52
11.	Percentage of Transmission and Distribution to total Power available for sale	45.12	43.98	45.95
12.	Number of villages/town electrified			
	(a) Villages	665	669	669
	(b) Towns	22	22	22
	Total :	687	691	691
13.	Number of Pumpsets/Well energised (Public water supply)	10	13	15
14.	Number of Sub-station (i.e. 33 KV and above)	21 Nos.	21 Nos.	23 Nos.
15.	Transmission/Distribution lines (in Kms)			
	(a) High Voltage (i.e. 132 KV, 66 KV & 33 KV)	1,455.00	1,489.00	1,489.40
	(b) Medium Voltage (i.e. 11 KV)	5,139.75	5,289.75	5,396.75
	(c) Low Voltage	2,496.25	2,589.90	2,593.30
	Total :	9,091.00	9,368.65	9,479.45

Sl.No.		1998-99	1999-2000	2000-01
16.	Connected Load (in MW)	114.373	127.811	144.506
17.	Number of consumers	89072	97162	103391
18.	Number of Employees :			
	(a) Technical	1520	1526	1584
	(b) General	643	655	650
	Total :	2163	2181	2234
19.	Consumers/Employees ratio	41.18:1	44.55:1	46.28:1
20.	Total expenditure on staff during the year (Rupees in crore)	12.75	18.29	20.34
21.	Percentage of Expenditure on Staff to total Revenue expenditure	29.60	35.35	26.48
22.	Units sold in million units (percentage share to total units sold in bracket)			
	(a) Agriculture	-	-	-
	(b) Industrial	1.04 (1.01)	1.29 (1.05)	2.04 (1.48)
	(c) Commercial	8.87 (8.63)	10.36 (8.40)	9.72 (7.07)
	(d) Domestic	80.25 (78.09)	95.56 (77.5)	97.2 (70.68)
	(e) Irrigation	-	-	-
	(f) Bulk Supply	2.34 (2.28)	4.38 (3.55)	6.74 (4.9)
	(g) Public Water Works	4.43 (4.31)	5.18 (4.20)	14.2 (10.33)
	(h) Public Lighting	5.84 (5.68)	6.54 (5.3)	7.62 (5.54)
	(i) Other categories	-	-	-
	(j) Inter State	-	-	-
	Total :	102.77	123.31	137.52
23.	Revenue (Rupees in lakh)	799.61	967.81	2033.00
24.	Expenditure (Rupees in crore) :			
	(a) Cost of Fuel (HSD Oil)	3.64	3.76	2.42
	(b) Cost of Power purchase	21.12	26.75	56.14
	(c) Operations & Maintenance	10.12	10.87	11.00
	(d) Establishment expenditure	8.03	10.16	7.00
	(e) Others Miscellaneous expenditure	0.17	0.20	0.26
	Total :	43.08	51.74	76.82