TABLE OF CONTENTS

Paragraph	Particulars	Page		
	Preface	V		
	Executive Summary	vii		
Chapter-I : Social Sector				
1.1	Introduction	1		
1.2	Planning and conduct of Audit	1		
Performance Audit				
	Labour, Employment and Industrial Training Department			
1.3	Functioning of Industrial Training Institutes	2		
Compliance Audit Paragraphs				
	Labour, Employment and Industrial Training Department - Mizoram Building and Other Construction Workers Welfare Board			
1.4	Irregular expenditure from Workers' Welfare Cess/Labour Cess	32		
	Public Health Engineering Department			
1.5	Wasteful expenditure on Water Supply Scheme	34		
	Health & Family Welfare Department			
1.6	Irregularities in procurement and allotment of vehicles	36		
	School Education Department – Sarva Shiksha Abhiyan			
1.7	Excess expenditure	38		
	School Education Department – State Council of Educational Research and Training			
1.8	Excess payment in procurement of computer tables and chairs	40		
Follow up of Audit Observations				
1.9	Non-submission of <i>suo moto</i> Action Taken Notes	41		
1.10	Response to audit observations and compliance thereof by the Executive	42		
1.11	Audit Committee Meetings	42		

Paragraph	Particulars	Page		
Chapter-II : Economic Sector (Other than State Public Sector Undertakings)				
2.1	Introduction	43		
2.2	Planning and conduct of Audit	43		
	Performance Audit			
	Public Works Department			
2.3	Pradhan Mantri Gram Sadak Yojana (PMGSY)	44		
Compliance Audit Paragraphs				
	Animal Husbandry and Veterinary Department			
2.4	Loss of public money in purchase of cows disregarding recommendation of expert committee	74		
	Rural Development Department			
2.5	Excess expenditure towards purchase of GCI sheets	75		
Follow up of Audit Observations				
2.6	Non-submission of <i>suo moto</i> Action Taken Notes	77		
2.7	Response to audit observations and compliance thereof by the Executive	77		
2.8	Audit Committee Meetings	78		
	Chapter-III : General Sector			
3.1	Introduction	79		
3.2	Planning and conduct of Audit	79		
Follow up of Audit Observations				
3.3	Non-submission of <i>suo moto</i> Action Taken Notes	80		
3.4	Response to audit observations and compliance thereof by the Executive	80		
3.5	Audit Committee Meetings	81		
	Chapter-IV : Revenue Sector			
4.1	Trend of revenue receipts	83		
4.2	Analysis of arrears of revenue	84		
4.3	Arrears in assessments	84		
4.4	Evasion of tax detected by the department	85		
4.5	Pendency of Refund Cases	85		
4.6	Response of the Government/departments towards audit	85		
4.7	Analysis of the mechanism for dealing with the issues raised by Audit	88		

Paragraph	Particulars	Page		
4.8	Action taken on the recommendations accepted by the Departments/Government	89		
4.9	Results of audit	90		
4.10	Coverage of this Report	90		
	Performance Audit			
	Environment and Forests Department			
4.11	Effectiveness of Mizoram State Pollution Control Board	91		
Compliance Audit Paragraphs				
	Taxation Department			
4.12	Irregular allowance of Input Tax Credit	126		
4.13	Under-assessment of tax	126		
4.14	Under-assessment of tax	128		
4.15	Short-assessment of tax	130		
	Transport Department			
4.16	Loss of Revenue	131		
Cł	napter-V : Economic Sector (State Public Sector Undertaki	ngs)		
5.1	Introduction	133		
5.2	Accountability framework	133		
5.3	Statutory Audit	134		
5.4	Role of Government and Legislature	134		
5.5	Stake of Government of Mizoram	134		
5.6	Investment in SPSUs	135		
5.8	Special support and returns during the year	136		
5.9	Reconciliation with Finance Accounts	137		
5.10	Arrears in finalisation of accounts	138		
5.12	Impact of non-finalisation of accounts	139		
5.13	Performance of SPSUs	139		
5.16	Accounts Comments	141		
5.17	Performance Audits and Paragraphs	141		
Compliance Audit Paragraph				
Food, Civil Supplies & Consumer Affairs Department				
5.18	Loss due to shortage of stores/cash	142		
5.19	Follow up action on Audit Reports	143		

LIST OF APPENDICES

Appendix	Subject	Page
1.1	Statement showing shortage of tools and equipment	147
1.2	Statement showing the RA Bill paid to the contractor	148
2.1	Statement showing detailed calculation of loss of interest	149
4.1	Details of Number of Industries during 2010-15	150
4.2	Details of Inspection made in the Industry during 2010-15	151
4.3	Details of average testing results during the year 2010-15	152
4.4	Status of testing equipment available at MSPCB Laboratory	153
4.5	Details of testing facilities partially available at MSPCB's Laboratory	154
4.6	Statement showing excess claim of ITC by dealers (claimed not supported by tax invoice)	155
4.7	Statement showing the details of under-assessment of purchase turnover in respect of four dealers under Assistant commissioner of Taxes (ACT), Central and North Zone	160
4.8(a)	Statement showing details of vehicle-wise outstanding balances on All Mizoram Maxi Cabs up to March 2013	162
4.8(b)	Statement showing details of vehicle-wise outstanding balances on Inter-State Maxi Cabs up to March 2013	164
5.1	Statement showing investments made by State Government in SPSUs whose accounts are in arrears	166
5.2	Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts	167
5.3	Statement showing details of shortage of stores/cash in the centres at the time of handing over of charges by the store keepers under DCSO, Saiha	169