

**Report of the
Comptroller and Auditor General of India
for the year 2018-19**

**Mara Autonomous District Council
Siaha, Mizoram**

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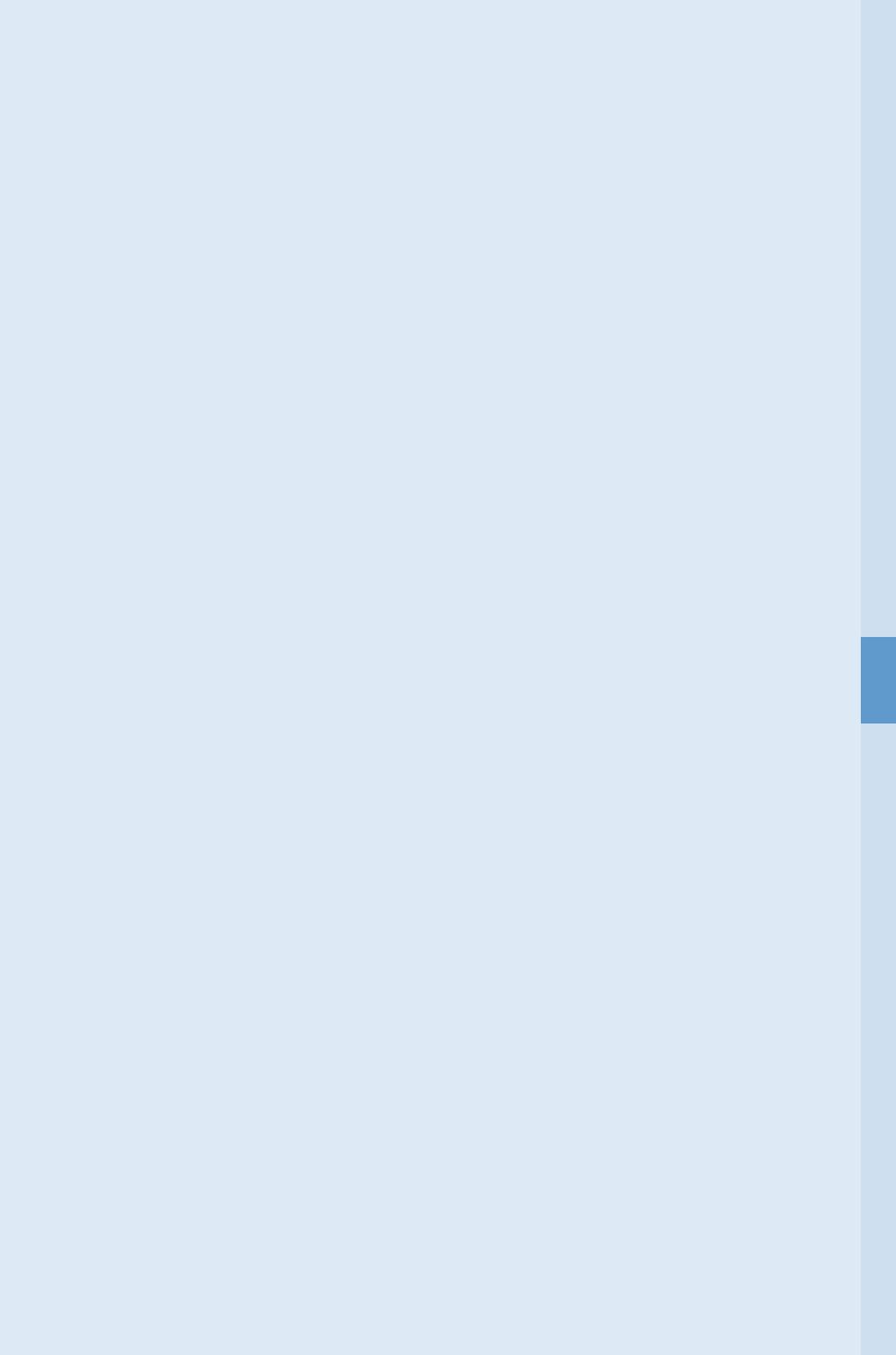
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PREFACE

This Report has been prepared for submission to the Governor under Paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates mainly to the issues arising from the audit of the Annual Accounts as also of the transactions of the Mara Autonomous District Council for the year 2018-19.

The cases mentioned in this Report are those which came to notice in course of test check of accounts for the year 2018-19 and on the basis of information furnished and records made available by the Mara Autonomous District Council.

This Report contains four Chapters, the first of which deals with the Constitution of the Mara Autonomous District Council, the rules for the management of the District Fund and maintenance of accounts by the District Council. Chapter-II depicts ADC Fund position. Chapter-III deals with the Comments on Accounts and Chapter IV deals with compliance issues during test-audit of the transactions of the Council for the year 2018-19.



OVERVIEW

OVERVIEW

This Report contains four Chapters. Chapter-I provides a background on the formation of the Autonomous District Council, rules for management of the District Fund and relevant constitutional provisions on maintenance of Accounts. Chapter-II gives an overview on the financial position of the Council during the year. Chapter-III deals with audit comments on Annual Accounts of the Council for the year 2018-19. Chapter-IV of the Report deals with the audit findings pertaining to compliance audit of the Council. A synopsis of important findings contained in the Report is presented below:

1. Constitution, Rules and Maintenance of Accounts

Mara Autonomous District Council was constituted under paragraph 2 of the Sixth Schedule to the Constitution of India. Management of District Fund of the Council is governed by Mizoram Autonomous District Council Fund (MADCF) Rules, 1996 as amended (*w.e.f.* 26 November 1996). Accounts of the Council are maintained in the form prescribed by the Comptroller and Auditor General with the approval of the President of India. Provisions regarding submission of the Annual Accounts to the Accountant General (Audit) are contained in Rule 123 of MADCF Rules, 2010.

The Annual Accounts of the Council for the year 2018-19 were submitted to Accountant General in March 2022 with a delay of more than 32 months.

(Paragraph 1.1 to 1.4)

2. Internal Control

Internal control mechanism is an integral and continuous process of any management in ensuring prudent financial management which serves as an effective mechanism to ensure accountability.

Due to weak internal controls, the attempt on part of Audit to examine the Annual Accounts and transactions of the Council was constrained to that extent. Above failure in internal controls under Financial

Management is fraught with risks of fraud, misappropriation and financial irregularities, which might remain undetected.

(Paragraph 1.5)

Recommendations

The Council may assess its sanctioned strength/human resource requirement rationally. Revision in human resource requirements should be placed on record with reasons.

The Member-in-charge of the Financial Affairs may monitor the timely and accurate preparation as well as submission of Accounts.

The Council needs to strengthen its internal control mechanism and take action on deficiencies in Records management.

3. Autonomous District Council Fund

Grants-in-aid from Central and State Governments constituted 99.02 per cent of the Council's total receipts. Comparative analysis of two revenue generating departments *i.e.*, Land Revenue and Forest, showed that their administrative expenditure (Pay & Allowances) was very high and far exceeded the revenue earned.

(Paragraph 2.2)

There were substantial deviations from budget figures by some departments and there was an overall saving of ₹ 17.78 crore from the budget figure. Notable deviations in terms of excess of expenditure over the budgeted amount can be seen. This reflects deficiency in the budgeting process.

(Paragraph 2.4)

Recommendations

The Council needs to identify and implement internal cost-saving measures, while not compromising on its core functions. They need to cut down on overall administrative expenditure so that more resources can be directed towards development functions.

Efforts could be initiated to comprehensively map untapped, but viable, revenue sources and put in place a mechanism for enforcement of tax and fee collection.

The Council should involve departments in the budgeting process to ensure their input is reflected in the forecasts. This can help identify realistic spending needs and ensure that critical areas receive the necessary funding while less essential ones are managed within their limits.

4. Comments on Accounts

Due to wrongly clubbing the Loans and Advances with Local Revenue Receipt, Local Revenue Receipt was overstated by ₹ 0.03 crore in Statement No 5.

(Paragraph 3.1.2)

Overstatement of capital expenditure by ₹ 0.30 crore and the corresponding understatement of revenue expenditure (Statement 6) by the same amount.

(Paragraph 3.1.3)

Recommendations

The Council may enhance the accuracy and reliability of the Annual Accounts by implementing procedures to ensure accurate reporting, reconciling transactions between subsidiary cash books and the main Cash Book.

As a capacity building measure the Council may impart training to the officials for strengthening of book keeping skills.

5. Compliance Audit

Works taken up by four departments (LAD, PHED, Agriculture & Horticulture, and Environmental & Forest department) revealed that a total of 205 works worth ₹ 3.72 crore were executed without deducting labour cess of ₹ 3.72 lakh.

(Paragraph 4.1.1)

Twenty-four (24) works with aggregated cost of ₹ 125.23 lakh were executed by three departments without deduction of GST –TDS of amount ₹ 2.24 lakh.

(Paragraph 4.1.2)

Local Administration Department (LAD), MADC executed seventy-four number of (74) works at a total cost of ₹ 30.87 lakh under the VAT regime. However, the department did not deduct VAT amounting to ₹ 0.62 lakh.

(Paragraph 4.1.3)

Environment and Forest department did not maintain any MBs in respect of execution of 14 works amounting to ₹ 53.61 lakh. Without MBs, audit could not verify whether the works were executed according to the plan and estimate.

(Paragraph 4.1.4)

Irregularities in disbursement of financial assistance to co-operative societies.

(Paragraph 4.2)

Recommendations

The Council should ensure compliance with codal provisions and ensure that statutory deductions are invariably made in respect of all applicable works.

The Council should prioritise transparency in the selection process for beneficiaries of various schemes by following the criteria laid down in GFR and MADCF Rules and also maintain proper records of beneficiaries.

CHAPTER-I
Constitution, Rules and Maintenance of
Accounts

Chapter – I

Constitution, Rules and Maintenance of Accounts

1.1 Profile of the Mara Autonomous District Council

The erstwhile Pawi-Lakher Regional Council was re-organised in April 1972 into three Regional Councils¹ by the Government of Mizoram. In terms of Paragraph 20 B of the Sixth Schedule of the Constitution of India, Lakher Regional Council was elevated² to the status of a District Council. The Lakher Regional Council was renamed as the Mara Autonomous District Council (MADC) in May 1989.

The sixth Schedule to the Constitution of India vested District Councils with powers to enact laws on matters listed in paragraph 3(1) of the Sixth Schedule of the Constitution of India. The main subjects included allotment, occupation, use, *etc.* of land; management of forests other than reserve forests, use of any canal or water-course for agriculture; regulation of the practice of “*Jhum*” or other forms of shifting cultivation; establishment of village or town committees or councils and their powers, village or town administration including police, public health and sanitation and inheritance of property.

Paragraph 6(1) of the Schedule empowers the Council to establish, construct or manage primary schools, dispensaries, markets, cattle, ponds, ferries, fisheries, roads, road transport and waterways in the Autonomous District. Paragraph 8, *ibid*, further empowers the Councils to assess, levy and collect within the Autonomous District, revenue in respect of land and buildings, taxes on profession, trade, callings and employment, animals, vehicles and boats, tolls on passengers and goods carried in ferries and taxes for maintenance of schools, dispensaries and roads.

¹ Pawi, Lakher and Chakma Regional Councils

² *w.e.f.* 29 April 1972 under the Mizoram District Council’s (Miscellaneous Provisions) Order, 1972

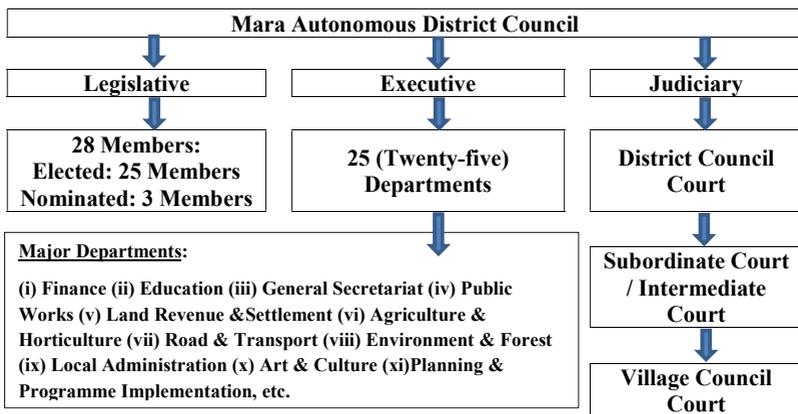
The MADC consists of 28 Members including 25 elected Members and three Members nominated by the Governor³ on the recommendation⁴ of the Chief Executive Member (CEM). The Council is headed by Chief Executive Member and is headquartered at Siaha, South-Eastern Mizoram. During the year 2018-19, there was a full strength of members in the Council.

1.2 Administrative set up of the Council

(a) Administrative Set-up

Administration of MADC and its subordinate offices are managed from its headquarters at Siaha District. Administrative set-up of the Council is as given in **Chart 1.1**.

Chart 1.1: Administrative set up of the Council



The Finance Department is responsible for ensuring observation of financial procedures in general in all Departments and to regulate the business of the Finance Department. The General Administration Department is responsible for seeing the rules and principles relating to services in general are properly followed.

³ Para 2(1) of the Sixth Schedule of the Constitution of India

⁴ Rule 7(4) of the Mara Autonomous District Council (Constitution, Conduct of Business, etc.) Amendment Rules, 2011

(b) Human Resource Management

Rule 7 to 9 of The Mara Autonomous District Council (Transaction of Business) Rules, 2011 governs the requirement and positioning of staff in the Council. As of 2010, MADC had 2,010 staff members in position, which constitutes 71 percent of the sanctioned strength (SS) of 2,819. Department-wise sanctioned strength and person-in-position (PIP) of the MADC are given in **Appendix-I**.

Compared to the previous year, there is an increase in both the sanctioned strength and the number of staff in position. The sanctioned strength increased by 29 from 2,770 to 2,819. Similarly, the number of staff in position has increased by 25 from 1,985 to 2,010. However, records explaining the reasons for increase in sanctioned posts were not available.

1.3 Rules for the management of the District Fund

The Sixth Schedule provides for the Constitution of a District Fund for each Autonomous District. All moneys received by the Council in accordance with the provisions of the Constitution are to be credited in the District Fund. In accordance with the provisions contained in paragraph 7(2) of the Schedule, the Mizoram Autonomous District Council Fund (MADCF) Rules, 1996 (revised in 2018) came into effect from 26 November 1996. These Rules provide the procedure for payment of money into the said fund, withdrawal of money therefrom, custody of money therein and any other matter connected with or ancillary to these matters. Under the Rules, all moneys pertaining to the District Funds is held in a Treasury in Personal Ledger Accounts of the District Council as a Deposit Account. Money is drawn from the Treasury by cheques signed by the Executive Secretary, MADC. Management of the financial affairs of the Council is entrusted to “Member-in-charge of the Financial Affairs” under Rule 32(2) of Part III of the Mizoram Autonomous Districts (Constitution and Conduct of Business of the District Councils) Rules, 1974.

1.4 Maintenance of Accounts and Audit Arrangements

In pursuance of paragraph 7 (3) of the Sixth Schedule, the accounts of the District Council are required to be maintained in the form as prescribed by the Comptroller and Auditor General of India with the approval of the President of India in April 1977.

As per Rule 123 of MADCF Rules, 2018, the Member-in-charge of the Financial Affairs shall forward the accounts to the Accountant General (Audit) by 30 June each year. These accounts duly test-checked locally by the Accountant General (Audit), together with connected audit reports, shall be submitted to the Governor who shall cause them to be laid before the District Council. Action-taken-notes on the said Reports shall be submitted by the District Council to the Governor of the State who shall give such directions as considered necessary in public interest to the District Council.

Annual Accounts of the Council for the year 2018-19 were forwarded to the Accountant General (Audit) in March 2022 after a delay of 32 months.

1.5 Internal Control

The internal control mechanism is an integral and continuous process of any management in ensuring prudent financial management in order to ensure accountability. Deficiencies observed in audit regarding internal controls are outlined below:

(i) Maintenance of Cash book: In violation of Rule 18 (f) of MADCF Rules, 2018, corrections and overwriting were made on three separate occasions in June 2018, January 2019 and March 2019 which were not properly authenticated by the Drawing & Disbursing Officer (DDO).

The Executive Secretary acknowledged (August 2022) being unaware of the requirement to attest corrections in the cash book and stated that similar mistakes would be avoided in the future.

(ii) Non-maintenance of General Ledger and other various registers

MADCF Rules 2018 mandate the maintenance of General Ledger and a few other registers to ensure sound financial management. However,

it was observed that the Council did not maintain a detailed statement of permanent establishment as prescribed under Rule 141(1), General Ledger as prescribed under Rule 148 (1), Control Ledger as prescribed under Rule 148 (2), Register of Lands, Buildings and other properties belonging to the Council as prescribed under Rule 143 and Register of Works as prescribed under Rule 102 of MADCF Rules, 2018.

This lack of compliance likely resulted in weakened financial oversight and management, increasing the risk of errors, inefficiencies, and potential misuse of resources. The failure to adhere to these prescribed practices may be attributed to inadequate administrative oversight or a lack of awareness regarding the importance of maintaining these records.

Proper maintenance of these records is essential for transparent financial management and informed decision-making, while also reducing the risk of misappropriation and misclassification of expenditure.

(iii) Discrepancies in expenditure between Cash Book and Annual Accounts

Scrutiny of subsidiary Cash Books of nine departments revealed that there were discrepancies between expenditure recorded in their Cash Books and the Annual Accounts as shown in **Appendix II**. It is evident that expenditures recorded in Statement 2 (Capital Expenditure) and Statement 6 (Revenue Expenditure) of the Annual Accounts were inaccurately recorded without considering actual expenses incurred by the departments. This raises doubts about the validity of the entire expenditure reported in the Annual Accounts. Actual expenditures incurred by the departments may be taken into account at the time of preparation of Annual Accounts.

The poor maintenance of the Cash Book and Accounts significantly constrained Audit's ability to thoroughly examine the Council's annual accounts and transactions. Above failure in maintenance of Cash Book and Accounts is a reflection of poor Financial Management and exposes the Council to risks of fraud, misappropriation, and financial irregularities.

The Council stated (September 2022) that Annual Accounts for the year 2018-19 was prepared manually that causes mistakes in entry as well as booking of expenditure in cash book. Further Council added that such error will be avoided in future.

1.6 Recommendations

- 1. The Council may assess its sanctioned strength/human resource requirement rationally. Revision in human resource requirements should be placed on record with reasons.*
- 2. The Member-in-charge of the Financial Affairs may monitor the timely and accurate preparation as well as submission of Accounts.*
- 3. The Council needs to strengthen its internal control mechanism and take action on deficiencies in Records management.*

CHAPTER-II
Autonomous District Council Funds

Chapter – II

Autonomous District Council Funds

2. Introduction to District Fund

The Sixth Schedule provides for a District Fund or a Regional Fund for each autonomous region to which shall be credited all moneys received by the District Council for that district and the Regional Council for that region during the administration of such district or region respectively in accordance with the provisions of the Constitution. The District Fund of the Autonomous District Council was constituted under the provisions of Sub-Paragraph (I) of Paragraph 7 of the Sixth Schedule to the Constitution of India to which shall be credited all moneys received by the District Council during the administration of the Autonomous District Council in accordance with the provisions of the Constitution.

The ADC fund comprises receipts from its own resources and grants/ loans & advances from State/ Central governments. Broad classification is as discussed below:

A. District Fund

District Fund has two divisions, namely: (i) **Revenue Section** for Revenue Receipts and Expenditures and (ii) **Capital Section** for Capital Receipts and Expenditures, Public Debt, Loans and Advances. The first division deals with the proceeds of taxation and other receipts classified as revenue and expenditure met therefrom. It also includes grants and contributions received from the Government and also grants and contributions made by the Council. The second division deals with receipts and expenditure of Capital nature. It also comprises loans received and their repayment by the Council as well as loans and advances made by the Council and their recoveries.

B. Deposit Fund

Deposit Fund covers transactions relating to Deposits, General Provident Fund (GPF), other funds and advances such as Cess, Income

Tax, Sales Tax and Security Deposits, *etc.* where the Council incurs a liability to repay the moneys received or has a claim to recover the amount paid.

2.1 Sources and Application of Fund

2.1.1 Description of Sources of Revenue

Sources of revenue of MADC for the year 2018-19 are given below:

- (a) MADC's own revenue through issue of trade licenses, taxes on profession and employment, rent, sale proceeds of forest produce and royalties, land revenue, *etc.*
- (b) Resources made available by the State Government through State Plan.

The Council did not receive any grants under Article 275(1)⁵ of the Constitution of India during 2018-19 and Centrally Sponsored Schemes (CSS) funds were transferred to the Council through the State Government.

A comparative analysis of sources and application of funds of the Council for the year 2018-19 *vis-à-vis* 2017-18 is given in **Table 2.1**.

Table 2.1: Summary of sources and application of funds as per the Annual Accounts

(₹ in crore)

Component	Particulars	2017-18	2018-19	Increase (+) / Decrease (-) (In per cent)
	Opening Balance	0.11	0.06	
Sources	Own Revenue Receipts	1.31	1.47	12.21
	GIA-MADC	31.48	31.09	(-)1.24
	State Finance Commission (SFC)	96.40	115.24 ⁵	(+)19.54
	Centrally Sponsored Scheme	3.21	1.17	(-)63.55

⁵ ₹ 115.24 crore: GIA NP (SFC): ₹ 113.44 crore and VCR: ₹ 1.80 crore

Component	Particulars	2017-18	2018-19	Increase (+) / Decrease (-) (In per cent)
Sources	New Economy Development Policy (NEDP)	0	4.16	-
	Recoveries of loans and advances	0.00	0.03	-
	Total	132.40	153.16	
Application	Revenue Expenditure	122.13	143.65	(+)17.62
	Capital Expenditure	10.32	9.37	(-) 9.20
	Disbursement of Loans & Advances	0.00	0.21	
	Disbursement from Deposit	0.00	0.00	
	Total (Disbursements)	132.45	153.23	
Closing Cash Balance		0.06	0.00	

(Source: MADC Annual Accounts 2017-18 and 2018-19)

It can be seen from the Table 2.1 that:

- Total receipts of the Council increased by ₹ 20.76 crore (15.68 per cent) from ₹ 132.40 crore in 2017-18 to ₹ 153.16 crore in 2018-19. This growth was primarily driven by an increase of ₹ 18.84 crore (19.54 per cent) in State Finance Commission grants and an additional ₹ 4.16 crore from the NEDP. Own Revenue receipts of the Council increased by ₹ 0.16 crore (12.21 per cent) from ₹ 1.31 crore in 2017-18 to ₹ 1.47 crore in 2018-19 while GIA (MADC) decreased by ₹ 0.39 crore (1.24 per cent) from ₹ 31.48 crore in 2017-18 to ₹ 31.09 crore in 2018-19.
- Out of total fund available of ₹ 153.23 crore including OB, the Council utilised the entire amount during 2018-19.
- Total expenditure increased by 20.77 per cent from ₹ 132.45 crore in 2017-18 to ₹ 153.22 crore in 2018-19.

2.2 Receipts and Disbursements

The receipts and expenditure of the Council as per their Annual Accounts 2018-19 were as under:

Table-2.2: Details of funds receipts and expenditure of the Council during 2018-19

(₹ in lakh)

RECEIPTS			DISBURSEMENT		
Sl. No.	HEAD	Amount	Sl. No.	HEAD	Amount
Part – I: DISTRICT FUND					
Revenue Section					
1.	Taxes on Income and expenditure	77.41 ⁶	1.	District Council	504.66
2.	Land and Revenue	12.87	2.	Executive Members	135.28
3.	Taxes on Vehicles	0.96	3.	Administration of Justice	92.94
4.	Interest Receipts	2.39	4.	Land and Revenue	537.18
5.	Public Works	20.24	5.	Secretariat Central Services	621.70
6.	Others Administration Services	0.04	6.	Public Works	949.34
7.	Other General Economic Services	0.78	7.	Pension & other Retirement Benefits	976.34
8.	Forest	26.50	8.	Education	6,827.48
9.	Road and Transport Services	5.46	9.	Art & Culture	110.73
	Total of own Revenue Receipt	146.65			
10	Grants-in-Aid from State Government (Other Grants)		10	Public Health Sanitation & Water Supply	54.37
	(a) State Finance Commission	11,344.12	11.	Information and Publicity	37.31
	(b) Grants-in Aid-MADC	3,108.94	12.	Social Security & Welfare	109.25

⁶ ₹ 77.41 lakh = ₹ 80.20 lakh minus ₹ 2.79 lakh. Since ₹ 2.79 lakh are already reflected under Recoveries of loans and advances under Debt Section. As such, the same is debited from Taxes on Income and Expenditure to avoid duplicity which is also highlighted under para 3.1.2.

RECEIPTS			DISBURSEMENT		
Sl. No.	HEAD	Amount	Sl. No.	HEAD	Amount
	(c) Grants in Aid-VCR	180.18	13.	Other General Economic Services	547.75
	(d) NEDP	416.34	14.	Agriculture	284.85
	(e) RKVY	20.27	15.	Minor Irrigation	97.69
	(f) NLCPR	96.90	16.	Fisheries	45.50
			17.	Forest	671.85
			18.	Road and Transport Services	158.31
			19.	Finance and Accounts	741.54
			20.	Local Administration	849.05
			21.	Expenditure not recorded in Statement No 6 of Annual Accounts.	11.53 ⁷
Total		15,313.40	Total		14,364.65
Capital Section					
1.	Capital Receipts	0.00	1.	Capital Disbursement	936.91
Total		0.00	Total		936.91
Debt Section					
1.	Loan received from the State Government	0.00	1.	Repayment of loan from State Government	0.00
2.	Loan received from other sources	0.00	2.	Repayment of loan from other sources	0.00
3.	Recoveries of loans and advances	2.79	3.	Disbursement of loans and advances	21.00
Total Debt Receipts		2.79	Total Debt Disbursements		21.00
Total Part – I		15,316.19	Total Part – I		15,322.56
Opening Balance		6.37	Closing Balance		0.00

⁷ Unaccounted expenditure of ₹ 11.53 lakh or ₹ 0.12 is highlighted in para 3.1.1

RECEIPTS			DISBURSEMENT		
Sl. No.	HEAD	Amount	Sl. No.	HEAD	Amount
Part – II: DEPOSIT FUND					
Deposit Section					
1.	Deposit Receipts	0.00	1.	Deposit Disbursements	0.00
Total of Part – II		0.00	Total of Part – II		0.00
Opening Balance		0.00	Closing Balance		0.00
OVERALL POSITION					
Total Receipts (Part - I + Part - II)		15,316.19	Total Disbursements (Part - I + Part - II)		15,322.56
Opening Balance (Part - I + Part - II)		6.37	Closing Balance (Part - I + Part - II)		0.00
Grand Total		15,322.56	Grand Total		15,322.56

(Source: MADC Annual Accounts 2018-19)

Out of the total receipt of ₹ 153.16 crore during 2018-19, the Council generated ₹ 1.47⁸ crore (0.96 per cent) from its own sources and taxes; received ₹ 151.66⁹ crore (99.02 per cent) as Grants-in-aid and ₹ 0.03 crore (0.02 per cent) was recoveries of loans and advances. Thus, Grants-in-aid constituted 99.02 per cent of the Council's total receipts (153.16 crore). The over-reliance on Grants-in-aid and assistance from the State Government indicates the financial vulnerability of the MADC as any disruption in revenue flow from these sources would affect the functioning of the Council.

Out of total expenditure of ₹ 153.23 crore for the year 2018-19, ₹ 143.65 crore, constituting 93.75 per cent was spent on Revenue items, including ₹ 113.44 crore on salary (74.03 per cent) and ₹ 9.37 crore (6.11 per cent) was utilised for Capital expenditure.

⁸ ₹ 1.47 crore: ₹ 77.41 lakh (Taxes on Income and expenditure), ₹ 12.87 lakh (Land and Revenue), ₹ 0.96 lakh (Taxes on vehicles), ₹ 2.39 lakh (Interest Receipts), ₹ 20.24 lakh (Public Works), ₹ 0.04 lakh (Other Administration), ₹ 0.78 lakh (Other General Economic Services), ₹ 26.50 lakh (Forest), ₹ 5.46 lakh (Road and Transport Services).

⁹ ₹ 151.66 crore= ₹ 113.44 crore (State Finance Commission), ₹ 31.09 crore (GIA-MADC), ₹ 1.80 crore (GIA-VCR), ₹ 4.16 crore (NEDP), ₹ 0.20 crore (RKVY), ₹ 0.97 crore (NLCPR).

The performance of two revenue earning departments regarding their revenue generation and expenditure incurred is given in the **Table 2.3:**

Table 2.3: Comparison of revenue earned and expenditure incurred
(₹ in lakh)

Department	Revenue Earned	Total Expenditure	Pay allowances (% of total expenditure under the head)	Expenses on other items (% of total expenditure under the head)
Forest	26.50	671.85	586.42 (87.28)	85.43 (12.72)
Land & Revenue	12.87	537.18	472.58 (87.97)	64.60 (12.03)

(Source: Statement 5 & 6 of Annual Accounts 2018-19)

It is evident from **Table-2.3** that revenue earning departments viz. Forest and Land and Revenue, expenditure on establishment was more than the revenue earned. This indicated high dependency of MADC on State Government funds to meet its high administrative costs, especially on pay and allowances on these revenue earning departments. It highlights the need for the MADC to make efforts to improve its revenue generation and collection mechanism.

2.3 Schemes implemented by the Council

Details of the financial and physical status of the schemes implemented by the Council during the year are shown in the **Table 2.4.**

Table 2.4: Financial and Physical status of scheme as on
31st March 2019

Sl. No	Name of Project	Name of scheme	Funding Agency	Total Project cost	Fund sanctioned during the year	Progressive expenditure	Physical Progress (In per cent)
1	Construction of Store house agriculture inputs at Zyhno	RKVY	Ministry of Agriculture & FW via State Government/ CSS	2.50	2.50	2.50	100

Sl. No	Name of Project	Name of scheme	Funding Agency	Total Project cost	Fund sanctioned during the year	Progressive expenditure	Physical Progress (In per cent)
2	Construction of collection centre of agriculture produces at Zyhno			3.55	3.55	3.55	100
3	Construction of collection integrated pack house at Zyhno			6.25	6.25	6.25	100
4	Installation of chilly drying tunnel in solar system			1.50	1.50	1.50	100
5	Distribution of Poly Pipe (HDPE)			2.70	2.70	2.70	100
6	Reclamation of Acidic soil with slake lime and Organic manure including handling and agriculture cost			3.77	3.77	3.77	100
7	Construction of Mara Student Hostel (Boys and Girls)	NLCPR	Ministry of DoNER via State Government/ CSS	538.36	96.90	527.59	98.37

From the Table 2.4 it is evident that almost all the schemes have been completed.

2.4 Deficiencies in budget preparation

Rule 121 of the Mizoram Autonomous District Council Fund (MADCF) Rules, 2018 requires strict adherence to the approved budget by the Council, obtaining prior approval for any new expenses not included in the budget, and ensuring government grants are used

only for their intended purposes. However, from analysis of the budget and expenditure figures, it was observed that there were substantial deviations from budget figures by some departments and there was an overall saving of ₹ 17.78 crore from the budget figure, details of which are given in **Appendix III**.

Notable deviations in terms of excess of expenditure over the budgeted amount were seen under Executive Members (66.71 *per cent*), Industry (35.29 *per cent*) and Administration of Justice (33.70 *per cent*). On the other hand, actual expenditure was significantly lower than the budgeted amount by (-) 73.07 *per cent* under Public Works, (-) 46.98 *per cent* under Planning and (-) 38.04 *per cent* under Public Health Engineering. The significant overspending in certain areas suggests that the budget forecasts were not accurately aligned with the actual needs and expenditures of these sectors. Large underspending in critical areas such as Public Works, Planning, and Public Health Engineering indicates that resources were not effectively allocated, possibly leading to underfunded projects in these essential sectors. The wide variances between budgeted and actual expenditures suggest insufficient monitoring and control mechanisms.

2.5 Conclusion

Grants-in-aid from the State Government constituted 99.03 *per cent* of total receipts of the Council, which indicated high dependency of the Council on Grants-in-aid. Comparative analysis of two revenue generating departments *i.e.*, Land Revenue and Forest, showed that their administrative expenditure (Pay & Allowances) was very high and far exceeded the revenue earned.

2.6 Recommendations

1. *The Council needs to identify and implement internal cost-saving measures while not compromising on its core functions. They need to cut down on the overall administrative expenditure so that more resources can be directed towards development functions.*

- 2. Efforts could be initiated to comprehensively map untapped, but viable, sources of revenue and put in place a plan for strict enforcement of tax and fee collection.***

- 3. The Council should involve departments in the budgeting process to ensure their input is reflected in the forecasts. This can help identify realistic spending needs and ensure that critical areas receive the necessary funding while less essential ones are managed within their limits.***

CHAPTER-III
Comments on Accounts

Chapter – III

Comments on Accounts

3. Introduction to Accounts and Comments on Council Accounts

The annual accounts of District Council shall record all transactions, which take place during a financial year commencing from 01 April to 31 March. The annual accounts of the District Council shall be maintained in such forms as prescribed by the Comptroller and Auditor General of India.

MADC prepared its Annual Accounts in the prescribed format containing the following seven statements, which detail the receipts and disbursements of the MADC for the year with bifurcation of expenditure under revenue, capital, salary, and non-salary.

The annual accounts of MADC for the year 2018-19 contain the following seven statements as given in **Table 3.1**:

Table-3.1: Details of particulars of Statements Nos.

Sl. No.	Statement No.	Particulars of statements
i.	Statement No. 1	Summary of transactions (Part-I to Part-V)
ii.	Statement No. 2	Capital outlay - Progressive capital outlay
iii.	Statement No. 3	Debt position 2018-19 and the ways and means position of the Council's fund.
iv.	Statement No. 4	Loans and advances by the Council
v.	Statement No. 5	Detailed account of Revenue Receipts by Minor Heads
vi.	Statement No. 6	Detailed account of Revenue Expenditure by Minor Heads
vii.	Statement No. 7	Statement of receipt, disbursement and balance under heads relating to District Fund and Deposit Fund

3.1 Comments on Accounts

Rule 6(1) of MADCF Rules, 2018 stipulates that the accounts of the Council shall be kept in two parts:

(A) Part – I: District Fund of the Council – In this part there shall be two main divisions (i) Revenue Account and (ii) Capital Account

(B) Part – II: Deposit Fund and Advances - In this part, transactions relating to Deposit including Contributory Provident Fund and other funds and advances shall be recorded.

Discrepancies observed in the Annual Accounts for the year 2018-19 are discussed in the succeeding paragraphs.

3.1.1 Understatement of Revenue expenditure by ₹ 0.12 crore in Statement No 6 (Details of expenditure by minor heads)

As per month-wise wages and means statement of Annual Accounts 2018-19, total expenditure incurred during 2018-19 was ₹ 153.23 crore. The breakup of this expenditure in part-I of Statement No 1(Summary of Transaction) is shown under Table 3.1:

Table-3.1: details of breakup of expenditure of ₹ 153.23 crore
(Amount in crore)

Expenditure as per part-I of Statement No-I			Expenditure as per other Statements	
Sl. No	Head of Account	Amount	Amount	Statement No
1	Revenue Expenditure	143.65	143.53	6
2	Capital Expenditure	9.37	9.37	2
3	Debt Expenditure	0.21	0.21	4
Total		153.23	153.11	

A cross-check of the abstract totals for Revenue, Capital, and Debt Expenditure with the detailed expenditures recorded in Statements 6, 2, and 4, respectively, revealed discrepancies. Specifically, Revenue Expenditure reported in Statement 6 was understated by ₹ 0.12 crore (₹ 143.65 crore versus ₹ 143.53 crore). Initially, Statement 6 recorded a total expenditure of ₹ 143.86 crore; however, upon recalculation, the correct total was ₹ 143.53 crore. This error resulted in a misstatement and a discrepancy between Statement 1 and Statement 6.

3.1.2 Overstatement of own Revenue Receipts by ₹ 0.03 crore under Statement No 5

According to Statement No. 1 (Summary of Transactions) for the Annual Accounts 2018-19, the total Local Revenue Receipts amounted to ₹1.47 crore. However, Statement No. 5, which provides a detailed breakdown of Local Revenue Receipts, reported a total of ₹1.49 crore. This discrepancy indicates that the Local Revenue Receipts were overstated in Statement No. 5.

Further investigation revealed that this overstatement was due to the incorrect inclusion of ₹ 0.03 crore from the recovery of Loans and Advances (as reported in Statement No. 2) with the Local Revenue Receipts. Consequently, the Local Revenue Receipts were overstated by ₹ 0.03 crore in Statement No. 5.

To correct this, ₹ 0.03 crore was removed from the total Local Revenue Receipts of ₹ 1.49 crore, which was aggregated from nine major accounts. Additionally, ₹ 0.03 crore was debited from the revenue receipt head “Taxes on Income and Expenditure” (one of the nine heads), adjusting it from ₹ 0.80 crore to ₹ 0.77 crore. This adjustment resulted in the accurate Local Revenue Receipt of ₹ 1.47 crore, as reflected in the revised figures.

3.1.3 Overstatement of Capital Expenditure

As per Statement 2 of the Annual Accounts, ₹ 0.30 crore were accounted as capital expenditure under Art and Culture Department. However, Cash Book pertaining to Art and Culture department did not reflect any capital expenditure worth ₹ 0.30 crore.

This resulted in overstatement of capital expenditure (Statement No. 2 - Capital Outlay) by ₹ 0.30 crore and the corresponding understatement of revenue expenditure (Statement 6) by the same amount.

The Council replied that such mistake will be avoided in future.

3.1.4 Impact of audit comments

The overall impact of audit comments from the preceding audit paras is summarised in **Table 3.2**.

Table-3.2: Statement showing impact of audit comments on the Annual Accounts.

(₹ in crore)

Sl. No	Particulars	Statement No. of the Annual Accounts	Actual Revenue receipt	Revenue receipt as per Annual Accounts	Overstated (+)/ Understated (-) in the Annual Accounts.
(1)	(2)	(3)	(4)	(5)	(6)=(5)-(4)
Receipt					
2	Overstatement of Own Revenue Receipt----- (para 3.1.2)	5	1.46	1.49	(+)0.03
Sl. No.	Particulars	Statement No. of the Annual Accounts	Expenditure as per subsidiary Cash Book/ Actual	Expenditure as per Annual Accounts (AA)	Overstated (+)/ Understated (-) in the Annual Accounts.
Expenditure					
1	Understatement of Revenue expenditure----- (para 3.1.2)	6	143.53	143.65	(-)0.12
2	Overstatement of Capital Expenditure. (Para 3.1.3)	2	0.00	0.30	(+) 0.30

Thus, the net effect of audit comment on the annual accounts is that own revenue receipts were overstated by ₹ 0.03 crore, whereas entire revenue expenditure was understated by ₹ 0.12 crore and capital expenditure was overstated by ₹ 0.30 crore.

3.2 Conclusion

The Annual Accounts for the year 2018-19 have misstatement in statement No 5 and 6, and misclassification of revenue expenditure as capital expenditure, thereby overstating capital expenditure by ₹ 0.30 crore.

3.3 Recommendation

- 1. The Council may enhance the accuracy and reliability of the Annual Accounts by implementing procedures to ensure accurate reporting, reconciling transactions between subsidiary cash books and the main Cash Book.*
- 2. As a capacity building measure the Council may impart training to the officials for strengthening of book keeping skills.*



CHAPTER-IV
Compliance Audit Observations

Chapter – IV

Compliance Audit Observations

Deficiencies and shortcomings in compliance to rules, regulations and norms in the functioning of MADC during 2018-19 was observed during audit. The main irregularities observed during audit are discussed in the succeeding paragraphs.

4.1 Non-compliance to codal provisions during execution of works

4.1.1 Non-deduction of Labour Cess amounting to ₹ 3.72 lakh

The Department of Labour, Employment & Industrial Training, Govt. of Mizoram, vide Office Memorandum No. B-16012/2/2011 - LE&IT dated 29/05/2012 in respect of construction works/projects, directed all departments of the State government to deduct cess @ one *per cent* on the cost of construction at source and submit the amount so deducted to the Secretary, Mizoram Building & Other Construction Workers' Welfare Board (MBOCWFB), Govt. of Mizoram, through Account payee cheque/Bank Draft. Further the order also mentioned that the provisions of the Building and Other Construction Workers' (regulation of Employment & Condition of Service) Act, 1996 and the Rules framed thereunder and also the Building & Other Construction Workers' Welfare Cess Act, 1996 and the Rules thereunder will be implemented by the Government of Mizoram.

Test check of records related to works taken up by four departments revealed that a total of 205 works worth ₹ 3.72 crore were executed without deducting labour cess of ₹ 3.72 lakh as shown in **Table 4.1.**

Table 4.1: Statement showing details of non-deduction of labour cess
(Amount in lakh)

Sl. No	Name of Department	Total number of works executed	Total cost of works executed	Labour cess @ one per cent
1	LAD	148	238.58	2.38
2	PHED	39	66.40	0.66
3	Agriculture and Horticulture Department	4	13.80	0.14
4	Environment and Forest Department	14	53.61	0.54
5	Total	205¹⁰	372.39	3.72

As per the Building and Other Construction Workers' Welfare Cess Act, 1996 and the rules framed thereunder, interest¹¹ on the cess due at the rate of 2 per cent per month or part of month starting from 30 days after completion of each project mentioned in the table above was payable by the Council if cess was not paid within the time specified in the order of assessment. Similarly, the Council was liable to pay penalty¹² not exceeding ₹ 3.72 lakh, being the total amount of cess due for all 205 works if cess payable was not paid within the date specified in the order of assessment. Therefore, non-deduction and remission of Labour Cess is in violation of the Building and other Construction Workers Welfare Cess Act, 1996.

The Executive Secretary (June 2023) stated that the notification regarding the collection of labour cess was not communicated to the Council, and it was not specified that the notification applied to the MADC. However, the notification will be adhered to in future.

The reply is not tenable as Comptroller and Auditor General (C & AG) of India had featured the observation on non-deduction of worker's cess under para 4.4 of MADC Report for the year 2015-16 which

¹⁰ All the works under PHE department were executed by contractors who were selected through tendering process and all the works under Environment and Forest Department were executed departmentally.

¹¹ Section 8 of The Building and Other Construction Workers Welfare Cess Act, 1996

¹² Section 9 of The Building and Other Construction Workers Welfare Cess Act, 1996

specifically mentioned the notification regarding collection of labour cess. However, as is evident from the events described in the preceding paragraphs, corrective action had not yet been taken till date.

The Council should compulsorily ensure deduction of labour cess for all construction works taken up by it and remit the cess so deducted to the Secretary, MBOCWVB as per the provisions of the act and rules.

4.1.2 Non-deduction of GST – Tax Deduction at Source amounting to ₹ 2.24 lakh

Section 51 of the Mizoram Goods and Services Tax (MGST) Act 2017 requires Government Agencies (Deductors) to deduct tax from payments exceeding ₹ 2.50 lakh made to suppliers (Deductees) of taxable goods or services. The deducted tax must be paid to the Government within ten days of deduction, accompanied by a return (FORM GSTR-7) specifying details such as contract value, deduction rate and deducted amount. As Mizoram Goods and Services Tax Act 2017 provides that the Act extends to the whole of the Mizoram, MADC being falling under the territory of Mizoram will also be covered under the provisions of GST Act.

Test check of records of three departments revealed a total of twenty-four (24) works with aggregated cost of ₹ 125.23 lakh were executed by three departments as summarised in the **Table 4.2** and details in **Appendix IV**.

TABLE: 4.2

Statement showing the details of non-deduction of GST-TDS

(₹ in lakh)

Sl. No	Name of Department	Total number of works which attracted GST	Total cost of works	Total cost of work without 12% GST.	GST-TDS @ 2 per cent
(1)	(2)	(3)	(4)	(5)	(6) = (4) * 2%
1	LAD	19	89.93	80.29 ¹³	1.61
2	PHED	3	25.50	22.77	0.46

¹³ Total cost of work without GST= total cost of work /1.12

Sl. No	Name of Department	Total number of works which attracted GST	Total cost of works	Total cost of work without 12% GST.	GST-TDS @ 2 per cent
3	Agriculture and Horticulture Department	2	9.80	8.75	0.17
4	Total	24	125.23	111.81	2.24

The Executive Secretary replied (June 2023) that the notification was neither intimated to Council nor any instruction was received from the State Government for GST TDS. However, the notification will be followed in future.

The Executive Secretary's response claiming ignorance about the MGST Act 2017 and its provisions is not a valid excuse for non-compliance. Ignorance of law or act does not exempt any entity, including Government Agencies, from their legal responsibilities and obligations.

4.1.3 Non-Deduction of VAT amounting to ₹ 0.62 lakh

As per section 84 of the Mizoram VAT Act, 2005, two per cent deduction was required on the sum paid for works contracts or the supply of materials.

Scrutiny of records of Local Administration Department (LAD), MADC revealed that the Department executed seventy-four number of (74) works at a total cost of ₹ 30.87 lakh (**Appendix-V**) under the VAT regime. However, the department did not deduct VAT amounting to ₹ 0.62 lakh (2 per cent of ₹ 30.87 lakh) from the bills of the contractors. This resulted in revenue loss to the tune of ₹ 0.62 lakh to State Government.

The Executive Secretary stated (June 2023) that the Council did not deduct VAT from transactions due to a lack of awareness regarding the

Government notification. However, the Council will comply with the Government notifications in future.

The Executive Secretary's response claiming lack of awareness about VAT and its provisions is not a valid excuse for non-compliance. Ignorance of law or act does not exempt any entity, including Government Agencies, from their legal responsibilities and obligations.

4.1.4 Non-Maintenance of Measurement Books (MBs)

As per Section 7.2 of CPWD Manual 2014, Measurement Book (MB) serves as the basis for all accounts of quantities, whether the work is done by contractors, labourers employed departmentally, or materials received. Payments to contractors and others for their services are made based on the measurements recorded in the MB. Additionally, Section 32.2 of the same Manual states that advances to contractors are generally prohibited, and payments should be made only after detailed measurements of the work have been taken and recorded. It is the responsibility of the Junior Engineer-in-charge to measure and record all items of work in a project. However, the Assistant Engineer or the Executive Engineer may also record measurements for any specific work item.

It was observed that the Environment and Forest department did not maintain any MBs in respect of execution of 14 works amounting to ₹ 53.61 lakh (as detailed in **Appendix VI**). Without MBs, audit could not verify whether the works were executed according to the plan and estimates.

The Council's response (June 2023) stating that MBs were not maintained due to the minor nature of works is not acceptable. The CPWD Manual mandates the recording of each executed work in the MB, regardless of its scale or cost. This requirement ensures proper documentation and accountability throughout the execution process.

4.2 Irregularities in disbursement of financial assistance to co-operative societies

Under Memorandum No. MADC. 27/COOP/2017-18/ dated 02/05/2018, Mara Autonomous District Council (MADC) prescribed *inter alia* the following guidelines for providing financial assistance to co-operative societies under the Council:

- (i) Deputy Registrar Cooperative Societies (DRCS) should invite application in prescribed form from Cooperative societies whenever fund is available and such invitation will be made through advertisement in Print Media/Local newspaper and through local cable TV.
- (ii) Any Society seeking financial assistance from Council shall submit application in prescribed form which will be available from DRCS on payment of ₹ 60 only.
- (iii) After examination of application, Assistant Registrar of Cooperative Societies (ARCS) will initiate proposal to DRCS for financial assistance subject to the Co-operative Societies (a) having Profit and Loss account for the last financial year (b) having the capacity for expansion of its business and amount required for specific purpose (c) having submitted utilisation certificates against the financial assistance disbursed in previous year.

According to payment order and Actual Payee Receipt (APR) of Co-operative Societies, the Co-operation Department of MADC, disbursed financial assistance of ₹ 7.80 lakh to 38 Co-operative societies during 2018-19 for carrying out activities like carpentry, Mizo handloom, fisheries, piggery, farming, *etc.*, as shown in **Table 4.3**.

**Table 4.3: Details of financial assistance disbursed to 38
Co-operative Societies**

Sl. No.	Order No	Date	No. of Co-operative Societies	Assistance (₹ in lakh)
1	L/No MADC 9/co-op/2015-16	23/05/2018	9	2.00
2	L/No MADC 7/co-op/2017-18	09/08/2018	10	2.00
3	L/No MADC 7/co-op/2017-18	22/11/2018	10	2.00
4	L/No MADC 7/co-op/2017-18	25/02/2019	9	1.80
Total			38	7.80

During scrutiny of records, the following irregularities were observed:

1. The Deputy Registrar Cooperative Societies (DRCS) did not follow the prescribed procedure of inviting applications from cooperative societies through advertisements in Print Media/ Local newspaper and local cable TV.
2. Details regarding Registration numbers of the beneficiaries (Cooperative Societies) are not on record. This raises concern about the authenticity of the beneficiaries as well as the transparency and accountability of the disbursement process.
3. Documents such as profit and loss accounts for the last financial year, details of business expansion plans, and utilisation certificates for previous financial assistance of the selected beneficiaries were not available on record.

The Council replied (June 2023) that the Financial Assistance to beneficiaries were extended as per Operation Guidelines and furnished documents namely disbursement register, selection sheet of beneficiaries and authentication report towards utilisation of financial assistance given to beneficiaries to support the reply.

However, without details of the registration numbers of the Societies, which is essential as per Operation Guidelines, audit could not verify whether assistance was provided to genuine cooperative societies.

4.3 Action taken notes on Audit Reports

As per Rule 123(2) of MADCF Rules, 2018, after the Reports of the Comptroller and Auditor General (CAG) of India are laid before the Councils as provided in paragraph 7 (4) of the Sixth Schedule to the Constitution of India, action-taken notes (ATN) on the said Reports shall be submitted by the District Councils to the Governor of the State. The Governor shall give such directions as considered necessary in public interest to the District Councils.

The Executive Secretary stated that Audit Report for the year 2015-16 was laid before the Council on 27/07/2022. The Council, however, has not communicated any ATN to the Governor as on the date of audit.

4.4 Conclusion

Non-compliance with codal provisions was identified during the execution of works, such as the non-deduction of statutory deductions and the execution of works without inviting tenders. The disbursement of assistance to Cooperative Societies without following prescribed procedure.

4.5 Recommendations

- 1. The Council should ensure compliance with codal provisions and ensure that statutory deductions are invariably made in respect of all applicable works.*

2. *The Council should prioritise transparency in the selection process for beneficiaries of various schemes by following the criteria laid down in GFR and MADCF Rules and also maintain proper records of beneficiaries.*



(L. HANGSING)

Aizawl

The 06 November 2024

Principal Accountant General

Countersigned



(GIRISH CHANDRA MURMU)

New Delhi

The 19 November 2024 Comptroller and Auditor General of India



APPENDICES

Appendix I
Statement showing sanctioned posts and Person-in-Position
of MADC for the year 2018-19
(Reference: Paragraph 1.2(b))

Sl. No.	Name of Department	Sanctioned Strength	Person-in-Position
1.	Road Transport	51	29
2.	Agriculture	53	26
	Horticulture	22	2
	Minor Irrigation	12	0
3.	Law and Judicial	25	16
4.	PHED	15	7
5.	Information & Publicity Department	13	0
6.	General Administration Department (GAD)	75	62
7.	Sports and Youths	15	9
8.	Finance and Accounts	99	52
9.	Legislative Department	41	33
10.	Land Revenue & Settlement (LR & S)	131	86
11.	Environment and Forest	245	166
12.	Fishery	15	9
13.	Art and Culture	25	13
	District Library	9	3
14.	Planning and Programming	17	5
15.	Public works Department	73	64
16.	Local Administration Department (LAD)	200	177
17.	Education (Direction and Administration)	36	22
	Hindi Education	8	5
	Board of School Education (BSE)	27	18

	Hindi Teachers	60	42
	Adult Education	14	5
	Primary Education	854	677
	Middle Schools	414	330
18.	Rural Development	96	59
19.	Sericulture	16	10
20.	Waterway	17	12
21.	Industry	30	14
22.	Cooperation (Direction and Administration)	12	3
	SDCU	11	8
23.	Animal Husbandry and Veterinary (AH & Vety)	33	21
24.	Soil and Water Conservation	35	20
25.	Social Welfare	20	5
Total		2819	2010

Appendix II
Discrepancies in expenditure between Cash Book and Annual Accounts
(Reference: Paragraph 1.5(iii))

(₹ in lakh)

Sl. No	Major Head	Capital expenditure (Statement No 2)	Revenue Expenditure (Statement No 6)	Total as per Annual Accounts (AA)	Expenditure as per subsidiary Cash Book	Excess (+) Less (-) in AA than the cash book	Difference in AA (in per cent)
(1)	(2)	(3)	(4)	(5) = (3) +(4)	(6)	(7) = (5)-(6)	(8)
1	Public Works	227.24	949.34	1176.58	1037.84	(+138.74)	(+11.79)
2	Public Health Engineering (PHE)	49.10	54.37	103.47	68.17	(+35.30)	(+34.12)
3	Forest	10.00	671.85	681.85	685.60	(-3.75)	(-0.55)
4	Animal Husbandry and Veterinary (AH & Vety)	18.00	0.00	18.00	85.89	(-67.89)	(-377.16)
5	Road Transport Services	20.00	158.31	178.31	168.67	(+9.64)	(+5.41)
6	Land Revenue	0.00	537.18	537.18	538.68	(-1.50)	(-0.28)
7	Sericulture	0.00	0.00	0.00	53.39	(-53.39)	NA
8	Inland Water Way	0.00	0.00	0.00	54.56	(-54.56)	NA
9	Fisheries	12.00	45.50	57.50	57.50	0.00	0.00
10	Total	336.34	2416.55	2752.89	2750.30		

Appendix-III

Statement showing comparison of Budgeted Amount and Actual Expenditure of the Council for the year 2018-19

(Reference: Paragraph 2.4)

Sl. No	Demand/ Appropriation	Budgeted Amount	Expenditure as per Annual Accounts (Statement No 2 & 6)	% Deviation from budgeted expenditure
1	Relief and Rehabilitation	0	10.6	(+100)
2	Executive Members	135.28	225.52	(+66.71)
3	Industry	62.4	84.42	(+35.29)
4	Administration of Justice	92.95	124.27	(+33.70)
5	Social Welfare	119.25	146.14	(+22.55)
6	Transport	178.31	191.11	(+7.18)
7	Land Revenue & Settlement	537.18	548.45	(+2.10)
8	Environment & forest	681.85	692.49	(+1.56)
9	Education	6828.91	6812.02	(-0.25)
10	Inland Water Way	54.57	54.18	(-0.71)
11	Art & Culture	140.74	137.19	(-2.52)
12	Sericulture	53.39	51.66	(-3.24)
13	District Council	671.61	641.45	(-4.49)

Sl. No	Demand/ Appropriation	Budgeted Amount	Expenditure as per Annual Accounts (Statement No 2 & 6)	% Deviation from budgeted expenditure
14	Animal Husbandry and Veterinary (AH & Vety)	85.89	80.76	(-)5.97
15	Cooperation	64.94	60.56	(-)6.74
16	Agriculture & Horticulture	348.53	320.3	(-)8.10
17	Fishery	57.51	52.46	(-)8.78
18	Information & Publicity	37.31	32.31	(-)13.40
19	Soil & Water Conservation	109.69	90.8	(-)17.22
20	Rural Development	308.77	252.35	(-)18.27
21	Local Administration	1106.56	846.81	(-)23.47
22	Finance & Accounts	1492.92	1118.38	(-)25.09
23	Sport & Youth	102.98	76	(-)26.20
24	Secretariat gen. Services	668.7	444.16	(-)33.58
25	Public Health engineering	103.48	64.12	(-)38.04
26	Planning	69.84	37.03	(-)46.98
27	Public Works	1176.59	316.87	(-)73.07
28	Grand Total	15290.04	13512.41	

Appendix-IV

**Statement showing the details of twenty-four number of works aggregating total construction cost of ₹ 125.23 lakh executed during 2018-19
(Reference: Paragraph-4.1.2)**

(Amount in lakh)

Sl. No.	Voucher No (Date)	Name of Work	Source of Fund	Name of Executing Agency (departmental/contract)	Date of Commencement	Date of Completion	Cost of construction	Cost of construction without 12 % GST	GST-TDS@ two per cent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) = (9) *2%
Local Administration Department (LAD)									
1	NA	Construction of Internal Road between ECM church to M/S at Chakhei-I	GIA	VCP,Chakhei-I	26/09/2018	15/10/2018	3.00	2.68	0.05
2	NA	Construction of Internal Road between Centenary gate to Lotlry River at Chakhei-II	GIA	VCP,Chakhei-II	05/11/2018	28/11/2018	3.50	3.13	0.06
3	NA	Construction. of Jeepable road from Theiva to bethel at Theiva	GIA	K. Vabeiraha, Theiva	12/02/2019	21/02/2019	10.00	8.93	0.18

Sl. No.	Voucher No (Date)	Name of Work	Source of Fund	Name of Executing Agency (departmental/contract)	Date of Commencement	Date of Completion	Cost of construction	Cost of construction without 12 % GST	GST-TDS@ two per cent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) = (9)*2%
4	NA	Construction of Cemetery shed & Approach Road at Siatlai	GIA	C.Beirahmia,Siatlai	13/02/2019	22/02/2019	6.00	5.36	0.11
5	NA	Construction of retaining wall near ECM Church at College Vaih 'N'	GIA	C.Beihrozi, College vaih	11/02/2019	25/02/2019	7.00	6.25	0.13
6	NA	Construction of RCC Step at Chhaolo	GIA	P.Beihrohhua, Chhaolo	13/02/2019	28/02/2019	5.00	4.46	0.09
7	NA	Construction of Retaining wall near Vety farm at Meisatla	GIA	Salemi, N.Colony	13/02/2019	28/02/2019	5.00	4.46	0.09
8	NA	Construction of MCHP tea stall at Chapi	GIA	MCHP Branch, Chapi	13/02/2019	05/03/2019	5.00	4.46	0.09

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Sl. No.	Voucher No (Date)	Name of Work	Source of Fund	Name of Executing Agency (departmental/contract)	Date of Commencement	Date of Completion	Cost of construction	Cost of construction without 12 % GST	GST-TDS@ two per cent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) = (9) * 2%
9	NA	Construction of Internal Road between Gov't H/S to ECM church at Chakhei	GIA	VCP,Chakhei	18/02/2019	12/03/2019	4.93	4.40	0.09
10	NA	Construction of Approach Road to cemetery at Chhaolo	GIA	Lallawii, N.Siaha	18/02/2019	06/03/2019	5.00	4.46	0.09
11	2	RCC step over side drain at khoppi new colony	NEDP	LT. Zilai, new colony II	15/10/2018	30/11/2018	3.50	3.13	0.06
12	9 (17/12/2018)	Stone step between BRTF road to saing Tikhao near 'S'	NEDP	C. Pachi, Tipz 'D'	12/10/2018	19/11/2018	4.00	3.57	0.07
13	18 (17/12/2018)	Construction of RCC step below B. Malsawma House to PWD road (via Pasits Ps Mothy land pass) at College Vaiah-II	NEDP	T. Molua, Khopai	12/10/2018	26/11/2018	5.00	4.46	0.09

Sl. No.	Voucher No (Date)	Name of Work	Source of Fund	Name of Executing Agency (departmental/contract)	Date of Commencement	Date of Completion	Cost of construction	Cost of construction without 12 % GST	GST-TDS@ two per cent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) = (9)*2%
14	30 (17/12/2018)	Construction of stone step between playground (field) and Ralmanga residence at Tipa V-I	NEDP	HC. Calvein & Party Tipe III	12/10/2018	20/11/2018	4.00	3.57	0.07
15	39 (17/12/2018)	Supply of sweeping materials	NEDP	Manager warios Collection	15/10/2018	15/10/2018	5.00	4.46	0.09
16	40 (17/12/2018)	Contraction of retention wall below K.Khaito residence on MNREG Road college	NEDP	K. Khaito, college viah	09/10/2018	12/11/2018	3.00	2.68	0.05
17	88 (17/12/2018)	Siakao PWD road to Lohrytlana Clearance	NEDP	Ushe Saikoo	10/10/2018	26/11/2018	5.00	4.46	0.09
18	105 (17/12/2018)	Construction of Pavillion at Maisa	NEDP	N. Beichhua, Maisa	09/10/2018	12/11/2018	3.00	2.68	0.05

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Sl. No.	Voucher No (Date)	Name of Work	Source of Fund	Name of Executing Agency (departmental/contract)	Date of Commencement	Date of Completion	Cost of construction	Cost of construction without 12 % GST	GST-TDS@ two per cent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) = (9)*2%
19	134 (17/12/2018)	Construction of Gate and fencing with barbed wire, Iron angle at Centennial park at Chhaolo	NEDP	M. KheiKie Chhaolo - III	16/10/2018	15/11/2018	3.00	2.68	0.05
Total (A)							89.93	80.28	1.60
Public Health Engineering Department (PHED)									
1	1 (02/08/2018)	RCC Water tank at Chief Executive Member quarters.	Reappropriated GIA	Suichi	02/08/2018	04/12/2018	4.20	3.75	0.07
	2 (04/10/2018)						3.80	3.39	0.07
	6 (15/01/2019)						2.50	2.23	0.04
2	14 (20/12/2018)	RCC water tank at Agape home, Amobyu "v"	NEDP	Thylua	08/10/2018	14/12/2018	5.00	4.46	0.09
3	18 (20/12/2018)	RCC Water tank at MADC Vety Farm	NEDP	A. Hiasa, DVO, MADC	08/10/2018	18/03/2019	4.00	3.57	0.07
	21 (26/03/2019)						6.00	5.36	0.11
Total							25.50	22.76	0.46

Sl. No.	Voucher No (Date)	Name of Work	Source of Fund	Name of Executing Agency (departmental/contract)	Date of Commencement	Date of Completion	Cost of construction	Cost of construction without 12 % GST	GST-TDS@ two per cent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) = (9)*2%
Agriculture and Horticulture Department									
1	2 (28/01/2019)	Construction of Collection Centre of Agriculture Produces at Zyhno	RKVY- RAFTAAR	L.Zimo,Zyhno	24/1/2019	18/3/2019	3.55	3.17	0.06
2	3 (28/01/2019)	Construction of Integrated Pack House at Zyhno	RKVY- RAFTAAR	C.Vabeila, Zyhno	29/1/2019	19/3/2019	3.125	2.80	0.05
	4 (28/01/2019)			L.C. Luabei, Zyhno	29/1/2019	19/3/2019	3.125	2.80	0.05
	Total (C)						9.80	8.77	0.0.18
	Grand Total (A)+(B)+(C)						125.23		2.24

Appendix - V
(Statement showing the details of 74 works executed from GIA under LAD Department during 2018-19 in VAT Regime) (Reference: para 4.1.3)

Sl. No.	Voucher No. & date	Name of Work	Name of contractor	Date of Commencement	Date of Completion	Cost of construction (in ₹)	MVAT @ 2%
1	NA	Maintenance. of Bazaar Shed at Phura 'S'	VCP, Phura 'S'	19/04/2018	10/05/2018	75,000	1500
2	NA	Maintenance of VC Court House at Siasi	VCP, Siasi	19/04/2018	10/05/2018	75,000	1500
3	NA	Clearance of Cemetery approach road at Siahia	Secy. MDYCC, Siahia	18/04/2018	14/05/2018	15,000	300
4	NA	Clearance of Cemetery approach road at Saikao	Z.Beilo, Saikao	18/04/2018	14/05/2018	20,000	400
5	NA	Clearance of Cemetery approach road at Lobo	M.Hiama, Lobo	18/04/2018	14/05/2018	20,000	400
6	NA	Clearance of Cemetery approach road at Council vaih	Ngorei, Council Vaih	18/04/2018	14/05/2018	20,000	400
7	NA	Clearance of Cemetery approach road at N.Colony-II	Pahnai, N. Colony-II	18/04/2018	14/05/2018	15,000	300
8	NA	Clearance of Cemetery approach road at Lobo-II	Ihra, Lobo-II	18/04/2018	14/05/2018	15,000	300
9	NA	Clearance of Cemetery approach road at Shalom	KPP, Shalom	18/04/2018	14/05/2018	15,000	300

Sl. No.	Voucher No. & date	Name of Work	Name of contractor	Date of Commencement	Date of Completion	Cost of construction (in ₹)	MVAT @ 2%
10	NA	Clearance of Cemetery approach road at Tisi	S. Paima, Tisi	18/04/2018	14/05/2018	20,000	400
11	NA	Clearance of Cemetery approach road at Council vaith	H. Laliana, Council Vaith	18/04/2018	14/05/2018	15,000	300
12	NA	Clearance of Cemetery approach road at Tisi-II	C. Beirasai, Tisi-II	18/04/2018	14/05/2018	15,000	300
13	NA	Clearance of Cemetery approach road at Lobo-II	Laihira, Lobo-II	18/04/2018	14/05/2018	15,000	300
14	NA	Clearance of Cemetery approach road at Meisavaith	Khawngaiha, Meisavaith	18/04/2018	14/05/2018	15,000	300
15	NA	Clearance of Cemetery approach road at Chhaolo-I	Pa-ia, Chhaolo-I	18/04/2018	14/05/2018	15,000	300
16	NA	Clearance of Cemetery approach road at Collegevai	Chhitha, College vaith	18/04/2018	14/05/2018	15,000	300
17	NA	Clearance of Cemetery approach road at Tokalo	Chhapaw, Tokalo	18/04/2018	14/05/2018	15,000	300
18	NA	Clearance of Cemetery approach road at Siahatla	Thangirha, Siahatla	18/04/2018	14/05/2018	20,000	400
19	NA	Clearance of Cemetery approach road at Siahatla	Kaphlira, Siahatla	18/04/2018	14/05/2018	20,000	400
20	NA	Clearance of Cemetery approach road at Meisavai 'E'	P. Vahnei, Meisavaith 'E'	18/04/2018	14/05/2018	15,000	300

Sl. No.	Voucher No. & date	Name of Work	Name of contractor	Date of Commencement	Date of Completion	Cost of construction (in ₹)	MVAT @ 2%
21	NA	Clearance of Cemetery approach road at N.Laty	Beikhokhei, N. Laty	18/04/2018	14/05/2018	15,000	300
22	NA	Clearance of Cemetery approach road at Kaochao 'E'	Silvana, Kaochao 'E'	18/04/2018	14/05/2018	15,000	300
23	NA	Clearance of Cemetery approach road at Thiahra	Rapai, Thiahra	18/04/2018	14/05/2018	15,000	300
24	NA	Clearance of Cemetery approach road at Amotla	Khulua, Amotla	18/04/2018	14/05/2018	15,000	300
25	NA	Clearance of Cemetery approach road at Lobo	Beilykhei, Lobo	18/04/2018	14/05/2018	15,000	300
26	NA	Clearance of Cemetery approach road at Theiri	N. Beirakhai, Theiri	12/07/2018	07/08/2018	20,000	400
27	NA	Clearance of Cemetery approach road at Chhaolo-II	M. Khaikia, Chhaolo-II	12/07/2018	07/08/2018	20,000	400
28	NA	Clearance of Cemetery approach road at N.Siaha	FC. Ache, N. Siaha	12/07/2018	07/08/2018	20,000	400
29	NA	Clearance of Cemetery approach road at Lobo-II	Pa-ia, Lobo-II	12/07/2018	07/08/2018	20,000	400
30	NA	Clearance of Cemetery approach road at Meisavai	Nuthangi, Meisavai	12/07/2018	07/08/2018	20,000	400
31	NA	Clearance of Cemetery approach road at Lobo-I	C. Naibi, Lobo-I	12/07/2018	07/08/2018	20,000	400

Sl. No.	Voucher No. & date	Name of Work	Name of contractor	Date of Commencement	Date of Completion	Cost of construction (in ₹)	MVAT @ 2%
32	NA	Clearance of Cemetery approach road at Collegevaih	Thykhai, Collegevaih	12/07/2018	07/08/2018	20,000	400
33	NA	Clearance of Cemetery approach road at Chakheitla	MTP, Chakheitlah	12/07/2018	07/08/2018	20,000	400
34	NA	Clearance of Cemetery approach road at Tisi-II	M. Sovva, Tisi-II	12/07/2018	07/08/2018	20,000	400
35	NA	Clearance of Cemetery approach road at Chhao-lo-I	Chatlua, Chhao-lo-I	12/07/2018	07/08/2018	20,000	400
36	NA	Clearance of Cemetery approach road at Vahia	Haokho, Vahia	12/07/2018	07/08/2018	20,000	400
37	NA	Clearance of Cemetery approach road at Mawhrei	Pheitha, Mawhrei	12/07/2018	07/08/2018	20,000	400
38	NA	Clearance of Cemetery approach road at Amotla	S. Chokha, Amotla	12/07/2018	08/08/2018	20,000	400
39	NA	Clearance of Cemetery approach road at Chapi	FC. Paki, Chapi	12/07/2018	08/08/2018	20,000	400
40	NA	Clearance of Cemetery approach road at Vaihpi	John Beizachhi, Vaihpi	12/07/2018	08/08/2018	20,000	400
41	NA	Clearance of Cemetery approach road at Lobo-I	Pakhai, Lobo-I	12/07/2018	08/08/2018	20,000	400
42	NA	Clearance of Cemetery approach road at Theiva	N. Beihnlua, Theiva	12/07/2018	08/08/2018	20,000	400

Sl. No.	Voucher No. & date	Name of Work	Name of contractor	Date of Commencement	Date of Completion	Cost of construction (in ₹)	MVAT @ 2%
43	NA	Clearance of Cemetery approach road at N. Siahla	Thahluna, N. Siahla	12/07/2018	08/08/2018	17,500	350
44	NA	Clearance of Cemetery approach road at Amobyu 'B'	Nady, Amobyu 'B'	12/07/2018	08/08/2018	17,500	350
45	NA	Maintenance of bazaar shed at Amobyu 'V'	VCP, Amobyu 'V'	17/07/2018	30/07/2018	17,500	350
46	NA	Maintenance of VC Court House at Chheihlu	VCP, Chheihlu	17/07/2018	30/07/2018	17,500	350
47	NA	Construction of RCC Step at Tipa D-II	VCP, Tipa D-II	16/08/2018	27/08/2018	2,45,000	4900
48	NA	Clearance of Cemetery approach road at Mawhro	Vamau, Mawhro	16/08/2018	27/08/2018	32,000	640
49	NA	Clearance of Cemetery approach road at Siatlai	Chhuahnei, Siatlai	16/08/2018	27/08/2018	32,000	640
50	NA	Clearance of Cemetery approach road at Zyhno 'B'	Lawkhu, Zyhno 'B'	16/08/2018	27/08/2018	32,000	640
51	NA	Clearance of Cemetery approach road at Phura 'S'	Beilykhei, Phura 'S'	16/08/2018	27/08/2018	32,500	650
52	NA	Clearance of Cemetery approach road at Kaochao 'E'	Sialy, Kaochao 'E'	16/08/2018	27/08/2018	35,000	700
53	NA	Clearance of Cemetery approach road at Siahlatla	Chhuadi, Siahlatla	16/08/2018	27/08/2018	35,000	700

Sl. No.	Voucher No. & date	Name of Work	Name of contractor	Date of Commencement	Date of Completion	Cost of construction (in ₹)	MVAT @ 2%
54	NA	Clearance of Cemetery approach road at No-aotla	Thatcheuva, No-aotla	16/08/2018	27/08/2018	35,000	700
55	NA	Clearance of Cemetery approach road. Road at Siasi	Bielau, Siasi	16/08/2018	27/08/2018	35,000	700
56	NA	Clearance of Cemetery approach road at Chapi	Meipaw, Chapi-I	16/08/2018	27/08/2018	34,000	680
57	NA	Construction of Market shed at Lobo	C. Vatlo, Lobo	15/03/2018	14/05/2018	3,34,700	6694
58	NA	Construction of Pavement at Siahavaihp-II	VCP, Siahavaihp-II	26/03/2018	29/05/2018	50,000	1000
59	NA	Construction of RCC Step at Tisi	V. Deisi, Tisi	26/03/2018	09/05/2018	1,00,000	2000
60	NA	Construction of View Point at KT.Road between N.Laty & Laty	S. Beihmosa	14/03/2018	16/05/2018	1,25,000	2500
61	NA	Construction of RCC Urinal shed at Chapi-II near playground	C. Vatlua & party, Chapi-II	27/03/2018	09/05/2018	50,000	1000
62	NA	Construction of Urinal shed at Chapi-I near VC Court House	AZ. Haichhua & Party, Chapi-I	19/03/2018	25/04/2018	50,000	1000
63	NA	Construction of Stone step on approach road to chanopianatla	VCP, Chakheitla	27/03/2018	09/05/2018	50,000	1000
64	NA	Construction of Stone step between BRTF road to Viachao vai at Tipa D-II	Danmawia, Tipa D-II	27/03/2018	09/05/2018	1,50,000	3000
65	NA	Construction of Stone step from BRTF road to K.Hitlau Res.at Tipa D-II	S. Beisei, Tipa D-II	27/03/2018	09/05/2018	1,50,000	3000

Sl. No.	Voucher No. & date	Name of Work	Name of contractor	Date of Commencement	Date of Completion	Cost of construction (in ₹)	MVAT @ 2%
66	NA	Construction of Stone step near UPC Church at Tipa D	PC. Sangzuala, Tipa D	27/03/2018	09/05/2018	50,000	1000
67	NA	Construction of Urinal shed near ECM Church at Tokalo	B. Khaichho, Tokalo	28/03/2018	10/05/2018	37,500	750
68	NA	Construction of RCC culvert between Vari House to Pamo House at Lomasu	S. Vabeily & Party, Lomasu	18/03/2018	15/05/2018	50,000	1000
69	NA	Construction of Urinal shed near Community Hall at Bymari	Vanlalthuama, Bymari	28/03/2018	10/05/2018	37,500	750
70	NA	Construction of Urinal shed near church at Lodaw	V. Laili, Lodaw	15/03/2018	14/05/2018	25,000	500
71	NA	Construction of Retaining wall at Zyhno	LC. Thaly, Zyhno	16/03/2018	14/05/2018	1,50,000	3000
72	NA	Construction of RCC Step at Zyhno	Ekelesia, Zyhno	16/03/2018	14/05/2018	50,000	1000
73	NA	Construction of Grave yard shed at ECM vai	C. Beipi, ECM vaih	14/03/2018	16/05/2018	1,00,000	2000
74	NA	Construction of RCC Step at Thiahra	Akhai, Thiahra	16/03/2018	14/05/2018	45,000	900
Total						30,87,200	61,744

Appendix VI

(Reference: paragraph 4.1.4)

Statement showing the details of expenditure of ₹ 53.61 lakh incurred on construction of fourteen (14) number of works executed Departmentally from Revenue Receipts

Sl No	Voucher No. (Date)	Name of Work	Date of Commencement	Date of Completion	Cost of construction (₹ in lakh)
1	3(29/03/2019)	Construction of Forest Hut cum Rest camp at NBM picnic spot	1/2/2019	26/2/2019	20.00
2	1(29/03/2019)	Renovation & Excavation of landslip between R. Salyu and Ralie Forest Gate 12 Km	1/3/2019	27/3/2019	5.00
3	1(29/03/2019)	Renovation of culvert five numbers	1/3/2019	22/3/2019	5.00
4	2(29/03/2019)	Approach road from Tokalo Road to View Point (1 Km)	1/2/2019	28/2/2019	5.00
5	12/(29/03/2019)	Construction of waiting shed at National Bamboo Mission (NBM)	18/3/2019	26/3/2019	2.63
6	11/(29/03/2019)	Renovation of range office cum bungalow at Lopui	4/2/2019	26/2/2019	2.50
7	7(29/03/2019)	Approach road from Lomasu to Beino river	1/3/2019	27/3/2019	2.00
8	6(29/03/2019)	Fencing at NBM nursery cum Picnic Spot Central Parking area including Gate	1/3/2019	28/3/2019	2.00
9	13(29/03/2019)	Paining of Forest Hut cum Rest Camp at NBM Picnic Spot.	11/3/2019	27/3/2019	1.98

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Sl No	Voucher No. (Date)	Name of Work	Date of Commencement	Date of Completion	Cost of construction (₹ in lakh)
10	5(29/03/2019)	Renovation & repairing of fishing pond at Kaochao (40x20) feet.	1/2/2019	18/2/2019	1.50
11	8(29/03/2019)	Construction of approach road from FDA (BRTF) Road to river Beino	1/3/2019	28/3/2019	1.50
12	4(29/03/2019)	Phura Rest House fencing (500 metres)	1/2/2019	16/2/2019	1.50
13	9(29/03/2019)	Renovation/maintenance of Range office cum Qtrs at Satly (village name)	1/2/2019	27/2/2019	1.50
14	10(29/03/2019)	Renovation of DCF office at Siaha	4/2/2019	23/2/2019	1.50
		Total			53.61