



सत्यमेव जयते

**REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL
OF INDIA**

FOR THE YEAR 2015-16



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

**CHAKMA AUTONOMOUS DISTRICT COUNCIL,
KAMALANAGAR, MIZORAM**

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PREFACE

This Report has been prepared for submission to the Governor of Mizoram 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 Chakma Autonomous District Council, Kamalanagar, Mizoram for the year 2015-16.

The cases mentioned in this Report are those which came to notice in the course of test check of the accounts for the year 2015-16 and on the basis of information furnished and records made available by the Chakma Autonomous District Council.

This Report contains four Chapters, the first of which deals with the Constitution of the Chakma Autonomous District Council, the rules for the management of the District Fund and maintenance of accounts by the District Council. Chapter-II depicts Autonomous District Council Fund position. Chapter-III deals with Comments on Accounts and Chapter IV deals with compliance issues observed during test-audit of the transactions of the Council for the year 2015-16.

OVERVIEW

OVERVIEW

This Report contains four Chapters. Chapter-I provides a background on the formation of the Autonomous District Council, rules for the 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 2015-16. Chapter-IV of the Report deals with the audit findings pertaining to compliance audit of the Council and contains five paragraphs.

Internal Control

An evaluation of internal control system in the Council revealed that internal control mechanism was weak which is evident from persistent irregularities like discrepancy in cash balances as per annual accounts, retention of heavy cash balances, delay in depositing the Council's revenue, non-maintenance of records, etc.

Due to weak internal controls, examination of 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.

Recommendations

The Council may ensure posting of adequate staff against sanctioned posts for smooth conduct of entrusted functions. Besides, they may also seek the help of State Government and utilise its training facilities for training and capacity building at all levels in the administrative hierarchy of the Council for ensuring proper book keeping, record maintenance, supervision, control and monitoring.

The Member-in-charge of the Financial Affairs may monitor the timely preparation as well as timely submission of Accounts and may ensure adequate staff is posted against sanctioned strength in the Council.

The Council may strengthen its internal control mechanism, make Internal Audit Wing functional and take action on deficiencies in record management.

A synopsis of the important findings contained in the Report is presented below:

2. Autonomous District Council Fund

Grants-in-aid from Central and State Governments constituted 83.49 *per cent* of the Council's total funds. 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 collected.

(Paragraph 2.2)

At the end of March 2016, UCs involving ₹ 2.14 crore were not submitted by the Council to the State Government against the Grants-in-aid pertaining to previous years.

(Paragraph 2.3)

Recommendations

The Council may map its administrative expenditure with respect to its income from own sources and spend wisely on revenue generation activities for financial sustainability.

The Council may need 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 and administrative expenditure of its revenue earning Departments, considering their heavy cost of collection of revenues.

The Council may also seek guidance from the State Government for Budget preparation, management of administrative

expenses, cost saving measures and monitoring of utilisation of funds while implementing Government Schemes, including types of records to be maintained with respect to Schemes, expenditure control and other monitoring tools used by State Government.

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

The Council may ensure timely submission of utilisation certificate to the State Government with respect to Grants-in-aid received in conformity with actual utilisation for the purpose it was disbursed.

3. Comments on Accounts

The Council prepared its Annual Accounts partly in conformity with the Forms of Accounts for the Autonomous District Councils prescribed by the Comptroller & Auditor General.

(Paragraph 3.1.1)

Absence of detailed budgeting against Revenue and Capital Heads led to misclassification of expenditure.

(Paragraph 3.1.2)

The closing balance of the Council was overstated by ₹ 10.49 lakh.

(Paragraph 3.1.3)

There were discrepancies in closing balances as per bank account and as per cashbook maintained for Employees Provident Fund.

(Paragraph 3.1.4(B)(i))

Recommendations

Annual Accounts of the Council may be prepared in line with the form of accounts prescribed by the C&AG of India.

Budget may be prepared in line with the prescribed format of

accounts so that transactions are recorded under appropriate Revenue and Capital heads; Capital and Revenue expenditure may also be exhibited distinctly in the Annual Accounts.

The Council needs to ensure that all the financial transactions are properly recorded in the accounts.

4. Compliance Audit

There was inordinate delay in completion of the Longpuighat - Kukurduleya Road (36.00 km) construction project which was commenced in January 2012; funds to the tune of ₹ 2.09 crore was suspected to be misappropriated.

(Paragraphs 4.1)

A contractor was paid ₹ 3.68 lakh on false bills for works not executed.

(Paragraphs 4.2)

There was an overpayment of ₹ 1.36 lakh on Travelling Allowance Bills.

(Paragraphs 4.3)

The Council recruited under-aged staff and educational qualifications were not verified at the time of recruitment.

(Paragraphs 4.4)

Delay in remittance of revenue into the Council Fund for a period ranging from 7 to 121 days.

(Paragraphs 4.5)

Recommendations

The Council may take necessary action for recovery of the irregular advances paid and ensure completion of the Longpuighat - Kukurduleya Road project without further delay.

The Council may ensure timely remittance of revenue into the Council Fund.

Recruitment may be done transparently and credentials verified before issue of appointment orders.

The Council may review all the unauthorised transactions under the Council Pension Fund to ensure that all the contributions were accounted for.

CHAPTER-I
Constitution, Rules and Maintenance of
Accounts

CHAPTER-I

Constitution, Rules and Maintenance of Accounts

1.1 Profile of Chakma 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 Sixth Schedule of the Constitution of India, Chakma Regional Council was elevated² to the status of a District Council.

Sixth Schedule to the Constitution of India vested the District Council with powers to enact laws on matters listed in paragraph 3 (1) of the Schedule. 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 Council to assess, levy and collect within the Autonomous District, revenue in respect of land and buildings, taxes on professions, 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.

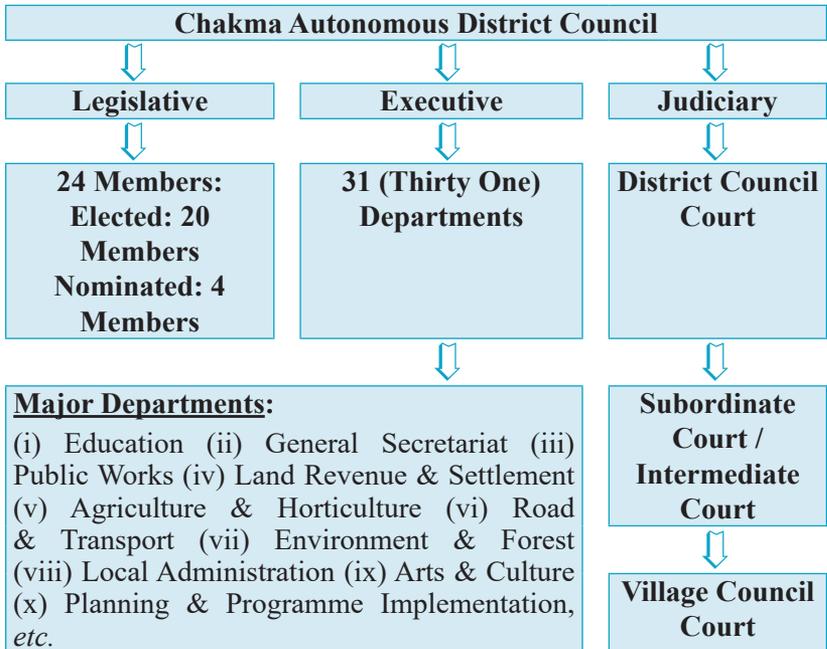
The Chakma Autonomous District Council (CADC) consists of 24 Members including 20 elected Members and four Members nominated by the Governor on the recommendation³ of the Chief Executive Member (CEM). The Council is headquartered at Kamalanagar, South-Western Mizoram.

1.2 Administrative Set-up of the Council

(a) Administrative Set-up

Administration of CADC and its subordinate offices are managed from its headquarters at Kamalanagar. 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 observation of financial procedure in general in all Departments and to regulate the business of the Finance Department. The General

³ Rule 7(4) of the Chakma Autonomous District Council (Constitution, Conduct of Business, etc.) Amendment Rules, 2002 as amended.

Administration & Control Department is responsible for seeing that the rules and principles relating to services in general are properly followed.

(b) Manpower Management

Rule 7 to 9 of the Chakma Autonomous District Council (Transaction of Business) Rules, 2009 governs the requirement and positioning of staff in the Council. Chakma Autonomous District Council had 1,612 (42.90 *per cent*) staff in position against the sanctioned strength (SS) of 3,758. The sanctioned strength and person in position (PIP) in the Finance Department is given in Table 1.1.

Table 1.1: Sanctioned Posts and Men-in-Position under Finance Department for the year 2015-16

Sl. No.	Name of post	Sanctioned Posts	Men-in-Position
1	Executive Secretary	1	1
2	Deputy Secretary	1	0
3	Under Secretary	1	0
4	Senior Accounts Officer	1	1
5	Finance & Accounts Officer	1	1
6	Superintendent of Accounts	2	1
7	Section Officer	1	1
8	Senior Accountant	2	2
9	Accountant	5	1
10	Assistant	7	3
11	System Analyst	1	0
12	System Operator	1	0
13	UDC	7	3
14	Junior Accountant	4	0
15	LDC	6	2
16	Computer Operator	6	1
17	Office Peon	4	2
18	Xerox Operator	1	1
19	Printer (Cyclo Machine)	1	0
20	Book Binder	2	0
	Total	55	20

Source: Council's Budget

The Council was managing its various functions and activities with 42.90 *per cent* of Sanctioned Strength. Moreover, the Finance Department had only 20 persons in position against the sanctioned strength of 55 persons with shortage of 63.63 *per cent*.

The Staff position as per Sanctioned Strength was inadequate to cope with the multiplicity of functions. Inadequacy of staff at all levels in the administrative hierarchy not only affected efficient performance of the Council but also adversely affected records and book keeping, maintenance, monitoring of implementation of schemes, *etc.*

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 2010) 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 Fund are held in 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, CADC. 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 prescribed by the Comptroller and Auditor General of India with the approval of the President of India.

As per Rule 123 of MADCF Rules, 2010, the Member-in-charge of the Financial Affairs shall forward the accounts to the Accountant General (Audit) by 30th 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 2015-16 were submitted to AG (Audit) after a delay of 13 months (July 2017).

1.5 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.

Rule 144 of the MADCF Rules, 2010 also requires the Council management to introduce a suitable system for internal audit with the approval of the Governor and in consultation with the AG (Audit).

Audit, however, noted that such system had not been put in place by the Council Authorities as of date of audit (August 2017).

Besides it was also seen that there was:

- absence of office procedure, Accounting, Budget and Internal Audit Manuals;
- non-maintenance of Asset Register and absence of physical verification of assets;
- non-maintenance of ledger accounts with respect to works; and
- absence of stock registers, bills and vouchers in support.

The Council stated (January 2019) that the Mizoram Autonomous District Council Framework on Internal Audit has been approved by the Governor and published in the Mizoram Gazette (10 September 2018). Necessary steps will be initiated for implementation of the same.

The status of introduction of internal audit mechanism was awaited (September 2021).

Due to weak internal controls, the attempt on the 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. Effective internal control reduces the risk of asset loss, and helps to ensure that information is complete and accurate, financial statements are reliable, and day-to-day operations are conducted in accordance with the provisions of applicable laws and regulations. Council may establish a strong internal control system for good governance.

1.6 Recommendations

- 1. The Council may ensure posting of adequate staff against sanctioned posts for smooth conduct of entrusted functions. Besides, they may also seek the help of State Government and utilise its training facilities for training and capacity building at all levels in the administrative hierarchy of the Council for ensuring proper book keeping, record maintenance, supervision, control and monitoring.***
- 2. The Member-in-charge of the Financial Affairs may monitor the timely preparation as well as timely submission of Accounts and may ensure adequate staff is posted against sanctioned strength in the Council.***
- 3. The Council may strengthen its internal control mechanism, make Internal Audit Wing functional and take action on deficiencies in record 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 for each autonomous district and 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 in the course of the administration of such district or region respectively in accordance with the provisions of the Constitution.

The ADC fund comprises of receipts from its own resources; Grants, Loans & Advances from State and Central governments. The 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, grants and contributions by the Council, and also the Council's own revenue. The second division deals with expenditure of Capital nature met from the borrowed funds. It also comprises of loans received and their repayments by the Council; loans and advances, and their recoveries by the Council.

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 Funds

2.1.1 Description of Sources of Revenue

Sources of revenue of CADC during the year are given below:

- (a) CADC's own revenue through trade license, market auction, sale proceeds of Industry, Fishery, Forest royalties, Public Works Department, levy, *etc.*
- (b) Resources made available by the State Government through State Plan.
- (d) Funds under various Centrally Sponsored Schemes transferred by the State Government.

Sources and application of funds of the Council during 2015-16 and 2014-15 are given in Table 2.1.

Table 2.1: Sources and Application of Funds of CADC for the year 2015-16

(₹ in lakh)				
	Particulars	2014-15	2015-16	Increase / Decrease (%)
Sources	Own Revenue Receipts	65.07	84.88	30.44
	Grants-in-aid from State Government	6,918.71	6,763.20	-2.25
	Loan received from other sources:			
	1. HUDCO Housing Loan	-	1,200.00	
	2. Principal receipt from HUDCO Loanees	-	-	
	3. Interest receipt from HUDCO Loanees	-	52.60	
	Total		6,983.78	8,100.68

	Particulars	2014-15	2015-16	Increase / Decrease (%)
Application	Revenue Expenditure	7,116.10	6,477.87	-8.97
	Capital Expenditure	-	-	
	Disbursement of Loans & Advances		-	
	1. HUDCO Housing Loan to employees	-	1,200.00	
	2. HUDCO Principal repayment	-	-	
	3. HUDCO Interest repayment	-	52.60	
	Disbursement from Deposit	-	-	
	Total (Disbursements)	7,116.10	7,730.47	8.63
Opening Balance	922.98	790.66		
Closing Balance	790.66	1,160.87		

Source: Statement 4, 5 & 6 of Annual Accounts

It can be seen from the table that:

- Total receipts of the Council increased by ₹ 11.17 crore (15.99 per cent) from ₹ 69.84 crore in 2014-15 to ₹ 81.01 crore in 2015-16. The reason for the increase was due to receipt of HUDCO Loan (₹ 12.00 crore).
- The Sources were understated to the extent of ₹ 32.23 lakh on account of loan recovered from the staff but not accounted for in Annual Accounts as discussed in **Chapter III, Paragraph 3.1.4 (A)**.
- Own Revenue receipts of the Council increased by ₹ 19.81 lakh (30.44 per cent) from ₹ 65.07 lakh in 2014-15 to ₹ 84.88 lakh in 2015-16.
- Out of the total fund available of ₹ 88.91 crore (including OB), the Council utilised ₹ 77.30 crore (86.94 per cent) during the year 2015-16.

2.2 Receipts and Expenditure

The receipts and expenditure of the Council for the year 2015-16 are given in **Table 2.2:**

Table-2.2: Details of receipts and expenditure of the council during 2015-16

(₹ in lakh)

PART-I: DISTRICT FUND					
Receipts			Disbursements		
Revenue Section					
1.	Taxes on Income and Expenditure	32.55	1.	District Council	276.83
2.	Land revenue	19.47	2.	Executive Members	93.80
3.	Other Administrative Services	0.14	3.	Administration of justice	94.25
4.	Other Services	10.01	4.	Land and Revenue	353.15
5.	Education	0.01	5.	(District Council) General Secretariat	738.86
6.	Other General Economic Services	3.70	6.	Public Works	434.46
7.	Forest	18.00	7.	Pension and Other retirement benefits	673.72
8.	Information and Public Relations	0.04	8.	Education and Human Resources	1,859.07
9.	Water transport	0.47	9.	District School Education Board	49.37
10.	Agriculture and Horticulture	0.14	10.	Adult Education	14.57
11.	Public Works	0.35	11.	Agriculture and Horticulture	326.73
12.	Grants-in-aid from the State Government (Plan)	2,650.53	12.	Fisheries	27.67
13.	Grants-in-aid from the State Government (Non Plan)	4,112.67	13.	Public Health Engineering	57.20
			14.	Industry	63.88
			15.	Sericulture	28.05
			16.	Animal Husbandry and Veterinary	13.67
			17.	Art and Culture	137.88
			18.	Social Welfare	65.26

PART-I: DISTRICT FUND					
Receipts			Disbursements		
			19.	Relief and Rehabilitation	4.30
			20.	Soil and Water Conservation	53.75
			21.	Local Administration	245.60
			22.	Environment and Forest	263.04
			23.	Road Transport	281.22
			24.	Sports and Youth services	22.09
			25.	Co-operation	22.18
			26.	Information and Public Relation	39.64
			27.	Rural Development	70.07
			28.	Waterways	28.45
			29.	Planning and Programme Implementation	107.33
			30.	Primary Health Care	21.90
			31.	Urban Development and Poverty Alleviation	9.68
			32.	Minor Irrigation	0.20
			33.	Disaster Management	-
	Total Revenue Receipts	6,848.08		Total Revenue Expenditure	6,477.87
Capital Section					
	Capital Receipts	NIL		Capital Disbursements	NIL
	Total Capital Receipts	NIL		Total Capital Disbursements	-
Debt Section					
1.	Loans received from the State Government	NIL	1.	Repayment of Loan received from the State Government	NIL
2.	Recovery of Loans and Advances	NIL	2.	Disbursement of Loans and Advances	NIL

PART-I: DISTRICT FUND					
Receipts			Disbursements		
3.	Loans received from Other sources:		3.	Disbursement of Loan from other sources:	
	1. HUDCO	1,200.00		1. HUDCO	1,200.00
	2. Interest received from HUDCO loanees	52.60		2. Repayment of HUDCO loan Interest	52.60
	Total Debt Receipts	1,252.60		Total Debt Disbursement	1,252.60
	Total of Part I District Fund	8,100.68		Total of Part I District Fund	7,730.46
PART II: DEPOSIT FUND					
Deposit Section					
	Deposit Receipts	-		Deposit Disbursement	-
	Total of Part II Deposit fund	-		Total of Part II Deposit fund	-
Overall position					
	TOTAL RECEIPTS (Part I + Part II)	8,100.68		Total Disbursements (Part I + Part II)	7,730.46
	Opening Balance (Part I + Part II)	790.66		Closing Balance (Part I + Part II)	1,160.87
	Grand Total	8,891.34		Grand Total	8,891.34

Source: Annual Accounts 2015-16

Statement No.-1 of the Annual Accounts depicts consolidated receipts and disbursement of the Council during the year while Statements 4, 5 & 6 shows Loans & Advances and department-wise receipts and disbursement respectively. However, Consolidated Receipts as per Statement-1 was ₹ 76.39 crore while Statement No-4 & 5 together depicted ₹ 81.01 crore. The inconsistencies in statements constituting Annual Accounts were not reconciled while preparing Annual Accounts. Deviations from the prescribed format of Annual Accounts are discussed in *Chapter III, Para 3.1.1* of this report.

As per the Receipt and Expenditure Statement of 2015-16, the Council generated ₹ 0.85 crore (1.24 *per cent* of Total Revenue Receipts) from its own sources and taxes; received ₹ 41.13 crore (60.06 *per cent* of Total Revenue Receipts) as Grants-in-aid (Non-Plan), ₹ 26.51 crore (38.71 *per cent* of Total Revenue Receipts) as Grants-in-aid (Plan) from the State Government. Loan amounting to ₹ 12.00 crore from HUDCO and interest receipts of ₹ 0.53 crore were other receipts of the Council.

It can be seen that Grants-in-aid received from the Central and State Governments during 2015-16 constituted 83.49 *per cent* of the Council's total receipts.

Audit observed that excessive reliance on Grants-in-aid and assistance from Government indicated the financial vulnerability of the CADC, as any disruption in revenue flow from these sources would affect the functioning of the Council.

Further, it was seen that out of the total revenue expenditure of ₹ 64.78 crore during 2015-16, ₹ 51.70 crore (79.81 *per cent*) was spent on administrative⁴ costs; ₹ 6.74 crore (10.40 *per cent*) on pension & retirement benefits; ₹ 3.24 crore⁵ (5.00 *per cent*) on construction activities; and ₹ 3.09⁶ crore (4.77 *per cent*) on social services.

Comparative statement showing own revenue generated and expenditure incurred by revenue generating departments of the Council is given in **Table 2.3**:

⁴ Salary: ₹ 47.42 crore (73.29 *per cent*); Administrative/ Working expenses: ₹ 4.28 crore (6.60 *per cent*)

⁵ Council considered expenditure on construction activities as revenue expenditure (Please refer para 3.1.2).

⁶ Old Age Pension: ₹ 0.49 crore and RKVY (Social Service): ₹ 2.60 crore

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 others (% of total expenditure under the head)
Forest	18.00	263.04	260.28 (99%)	2.76(1%)
Land Revenue	19.47	353.15	344.15 (97.45 %)	9.00 (2.55 %)

Source: Annual Accounts Statement 5 & 6

As seen from the table above, revenue generated by the two departments was very low (6.08 *per cent*) in comparison to the overall expenditure incurred by the two departments whose expenditures were largely on pay and allowances.

This indicates that the Council is heavily reliant on GIAs from the Central and State Governments to meet its functional needs and high administrative costs.

2.3 Delay in furnishing Utilisation Certificates (UCs)

As per Rule 212 of GFR, 2005, a certificate of actual utilisation of the grants received for the purpose for which it was sanctioned, should be insisted upon in the order sanctioning the Grants-in-aid. Accordingly, order sanctioning grants under grants made it mandatory to furnish UCs within the stipulated time frame. The purpose for which the Grants-in-aid were utilised can be confirmed only on receipt of UCs which would safeguard against diversion of funds for other purposes.

At the end of March 2016, UCs involving ₹ 2.14 crore were not submitted by the Council to the State Government against the Grants-in-aid pertaining to previous years. Further, the diversion of assistance provided under Non-Lapsable Central Pool of Resources (NLCPR) was also noticed during audit of the Council and discussed at Para 4.1 of this report.

The Council may ensure timely submission of utilisation certificate to the State Government with respect to Grants-in-aid received in conformity with actual utilisation for the purpose it was disbursed.

2.4 Conclusion

Grants-in-aid from Central and State Governments constituted 83.49 *per cent* of the Council's total funds received during the year. Comparative analysis of two major revenue departments *i.e.* Land Revenue and Forest, showed that their administrative expenditure (Pay & allowances) was very high and far exceeded the revenue collected. These showed the over-reliance of the Council on Grants received both from the Central and State governments.

2.5 Recommendations

- 1. The Council may map its administrative expenditure with respect to its income from own sources and spend wisely on revenue generation activities for financial sustainability.***
- 2. The Council may need 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 and administrative expenditure of its revenue earning Departments, considering their heavy cost of collection of revenues.***
- 3. The Council may also seek guidance from the State Government for Budget preparation, management of administrative expenses, cost saving measures and monitoring of utilisation of funds while implementing Government Schemes, including types of records to be maintained with respect to Schemes, expenditure control and other monitoring tools used by State Government.***

4. *Efforts could be initiated to comprehensively map untapped, but viable, revenue sources and put in place a plan for strict enforcement of tax and fee collections.*
5. *The Council may ensure timely submission of utilisation certificate to the State Government with respect to Grants-in-aid received in conformity with actual utilisation for the purpose it was disbursed.*

CHAPTER-III

Comments on Accounts

CHAPTER-III

Comments on Accounts

3. Introduction to Accounts and Comments on Council Accounts

The annual accounts of the 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.

The CADC prepared its Annual Accounts partly in conformity with the prescribed format containing seven statements, which detail the receipts and disbursements of the CADC for the year 2015-16 with bifurcation of the expenditure under revenue, capital, plan and non-plan.

The Annual Accounts of CADC for the year 2015-16 contained the following seven statements as given in **Table 3.1:**

Table-3.1: Details of Statement of Accounts

Sl. No.	Statement No.	Particulars of statements
i.	Statement No. 1	Summary of transactions – 2015-16
ii.	Statement No. 2	Capital outlay - Progressive capital outlay at the end of 2015-16
iii.	Statement No. 3	Debt position
iv.	Statement No. 4	Loans and Advances by the Council
v.	Statement No. 5	Detailed account of Revenue Receipts
vi.	Statement No. 6	Detailed account of Revenue Expenditure by Minor Heads
vii.	Statement No. 7	a) The Ways and Means of CADC during 2015-16 b) Statement of receipt, disbursement and balance under heads relating to Deposit Fund

3.1 Comments on Accounts

Rule 6(1) of MADCF Rules, 2010 stipulates that the accounts of the Council shall be kept in two parts:

(A) Part – I: District Funds 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 fund and advances shall be recorded.

Discrepancies observed in the Annual Accounts for the year 2015-16 are discussed in the succeeding paragraphs.

3.1.1 Non-preparation of Statement of Accounts in the prescribed form

The Annual Accounts of the CADC are to be prepared in conformity with the Forms of Accounts for the Autonomous District Councils prescribed by the Comptroller & Auditor General with the approval of the President under clause 7(3) of the Sixth Schedule to the Constitution.

The Council did not prepare the annual accounts in full conformity with the prescribed format as discussed below:

- 1. Statement No. 1:** It shall contain **Summary of Transactions** and two parts *viz.* **Part I – District Fund:** (1) *Revenue: Comprising Total Revenue Receipt and Expenditure, Revenue Surplus and Deficit;* (2) *Capital;* (3) *Debt and* **Part II – Deposit Fund.**

The Council prepared only Summary of Transactions which was not in conformity with other prescribed statements. Item-wise revenue receipts and expenditures statement in respect of Part I – District Fund and Part II – Deposit Fund are not reflected in the Annual Accounts for the year 2015-16.

2. **Statement No. 3:** Ways and Means of the Council are to be reflected as an explanatory note below Statement No. 3 (Debt Position).

It is, however, seen that the Ways and Means of the Council during 2015-16 is not reflected in Statement No. 3.

3. **Statement No. 7:** It should contain a statement of receipts, disbursements, and balance under heads relating to District Fund and Deposit Fund.

It is, however, seen that receipts, disbursements, and balances under heads relating to District Fund and Deposit Fund are not reflected in Statement No. 7. Instead, Ways and Means of the Council is reflected in Statement No. 7.

3.1.2 Absence of detailed budget and non-booking of Capital Expenditure

As per Rule 120 and 121 of the MADCF Rules, 2010, statement of estimated revenue and expenditure as well as supplementary estimates or Demands for Grants (annual Budget) are to be prepared by the Member-in-charge of Financial Affairs. Further, expenditure on Capital outlay shall be classified⁷ with relevance to the functions and objects in the Revenue Accounts. Statement No. 2 of the Annual Accounts of the Council depicts the progressive Capital outlay at the end of the financial year.

The Budget of the Council for the year 2015-16 did not exhibit item-wise estimated Capital expenditure distinctly. As such, audit could not ascertain the funds actually allocated for the activities of capital nature taken up during the year. Consequently, it was not possible to determine the deviation from the estimates as to whether there were savings or excess in the absence of the detailed estimates in respect of the capital account.

⁷ Annexure A (C) of MADCF Rules 2010

Expenditure of ₹ 3.24⁸ crore incurred on Capital items was shown as Revenue expenditure in Statement No. 6 instead of reflecting it in Statement No. 2: Capital Outlay.

Thus, the absence of detailed budgeting under Revenue and Capital Heads led to misclassification of expenditure. Further, due to absence of detailed budgeting, the very basis from which the accounts were to be prepared was lacking.

3.1.3 Overstatement of closing balances

Under Non-Lapsable Central Pool of Resources (NLCPR), CADC received ₹ 54.91 lakh for construction of Kamalanagar College during 2015-16. The entire amount of ₹ 54.91 lakh was disbursed to the contractor as of March 2016.

However, the Annual Accounts of the Council reflected ₹ 10.49 lakh as Closing Balance under NLCPR – Construction of Kamalanagar College, which resulted in overstatement of closing balance to that extent.

The Council stated (January 2019) that it was an inadvertent mistake and it would be rectified.

3.1.4 Other Discrepancies

As per Form of Accounts prescribed by the Comptroller & Auditor General of India, statement of receipts, repayment, and balance of loans and advances from various sources shall be reflected under Statement No.3 ‘Debt Position’. Further, statement of receipts, disbursements and balance under District Fund and Deposit Fund such as Contributory Provident Fund shall be reflected under Statement No. 7 ‘Deposit Fund’.

8

Sl. No.	Particular	Amount (₹ in lakh)
1	Construction of Kamalanagar College	44.42
2	Construction of Secretariat and Session Hall	227.60
3	23 Nos. Construction Works under Thirteen Finance Commission grant	52.18
Total		324.20

Non-adherence to the prescribed Form of Accounts are noted as below:

A. Statement No. 3 – Debt - Housing and Urban Development Corporation Limited loan

The CADC submitted (January 2015) proposal to the Housing and Urban Development Corporation Limited (HUDCO) for sanction of ₹ 12 crore for disbursement as Housing Loan to the employees of the Council under loan drawal scheme No. 20637.

The District Council & Minority Affairs Department, Government of Mizoram accorded (14 May 2015) approval for HUDCO loan with the condition that Guarantee Commission @ 0.75 per cent shall be paid to the Government.

As per the terms and conditions for disbursement of HUDCO loan to the employees, one per cent would be deducted against each loanee as administrative cost which should be deposited to the District Council Fund as local receipt. HUDCO released ₹ 12 crore in two instalments⁹ to the Council and loans were disbursed to 197 selected employees (category-wise) in two instalments after deducting all applicable costs viz.: (i) 0.75 per cent as Guarantee commission to be remitted to State Government Account and (ii) one per cent as administrative cost to be deposited into Council Fund.

It was seen that administrative cost amounting to ₹ 12 lakh collected by the Council was not reflected under Statement No. 5 (Receipt Head) of the Annual Accounts of Council. **Thus, the revenue receipts was understated by ₹ 12 lakh.**

⁹ ₹ 6 crore as 1st instalment on 20 August 2015 and ₹ 6 crore as 2nd instalment on 07 November 2015

The Council recovered ₹ 84.83 lakh from the staff as of March 2016 and repaid ₹ 52.60¹⁰ lakh as interest during 2015-16 as demanded by HUDCO. The balance ₹ 32.23 lakh was retained by the Council, but it was not accounted in any register or cashbook. Details are given in **Appendix - I**.

It was seen that the Annual Accounts of the Council for the year 2015-16 did not reflect the outstanding principal amount of ₹ 12 crore and the retained balance of ₹ 32.23 lakh in Statement No. 3 (Debt Position).

The Council stated (January 2019) that Debt Position (Statement No. 3) of the Council would be reflected from the next Annual Accounts. The one *per cent* administrative cost was expended against administrative cost and for mobilization of the loan from HUDCO. The Council, however, did not furnish vouchers in support of the expenditure.

B. Statement No. 7 – Deposit Fund

(i) Employees' Pension Fund (EPF)

The Contributory Pension Fund Rules, 2016 was framed by the Council for retirement benefits and ancillary matters relating to the Council employees. The Rules, however, have not been approved (January 2019) by the Governor.

Until the Rules are approved, retirement benefits and ancillary matters relating to the Council employees shall be regulated by the relevant rules applicable to officers and staff under the Government of Mizoram.

During audit, it was noticed that the Council *vide* order No.144/2012 dated 25 July 2012 authorized Senior Accounts Officer, Pension cell, CADC to open and operate separate bank account to set aside EPF contribution from the existing CADC Employees Pension Fund.

¹⁰ August 2015: ₹ 2,09,589.00; November 2015: ₹ 19,92,480.00 and February 2016: ₹ 30,57,478.00

Accordingly, the Council opened a new SBI account (No. 32xxxxxxx35) for operating employees' pension fund contribution. The Council accumulated ₹ 59.53 lakh (Contribution: ₹ 58.39 lakh *plus* Bank Interest: ₹ 1.14 lakh) and refunded ₹ 16.01 lakh to the Council employees. As of 31 March 2016, closing balance as per cash book was ₹ 42.53 lakh, whereas closing as per Bank Account was ₹ 7.48 lakh. Difference in the figures of closing balances need to be reconciled.

- (ii) **Security Deposit - ₹ 5.34 lakh:** As per Rule 114 of the MADCF Rules, 2010, earnest money received from contractors and any other deposit should be accounted for as deposits and recorded in a separate register styled as 'Register of Deposits'. CADC deposited ₹ 5.34 lakh Security Deposit collected for the construction of Kamalanagar College under NLCPR into the Personal Ledger Account *vide* Challan No.2/A dated 30 July 2015. The Security Deposit of ₹ 5.34 lakh was refunded *vide* Cheque No. 765035 dated 25 January 2016.

However, it was seen that the Council neither maintained a relevant Security Deposit register to record the transactions nor reflected the same under Statement No.7 (Deposit Fund) in the Annual Accounts for the year ended March 2016.

The Council stated (January 2019) that care would be taken to avoid such procedural lapse in the future.

3.2 Conclusion

The Council did not prepare Annual Accounts fully as per the prescribed form of accounts. Debt Position and Deposit Funds of the Council were not reflected in Statement No. 3 and Statement No. 7 respectively.

Revenue Expenditure was overstated by ₹ 3.24 crore due to treatment of ₹ 3.24 crore Capital Expenditure as Revenue Expenditure. Also Capital Expenditure was understated by ₹ 3.24 crore.

There was an overstatement of closing balance by ₹ 0.10 crore on account of wrong depiction of closing balance under NLCPR. Further, due to non-accounting of ₹ 0.12 crore revenue receipt as administrative cost on disbursement of HUDCO loan, revenue receipts were understated. Further, revenue receipt was understated to the extent of ₹ 32.23 lakh due to non-accountal of interest on HUDCO loan recovered from the employees to that extent.

3.3 Recommendations

- 1. Annual Accounts of the Council may be prepared in line with the form of accounts prescribed by the C&AG of India.*
- 2. Budget may be prepared in line with the prescribed format of accounts so that transactions are recorded under appropriate Revenue and Capital heads; Capital and Revenue expenditure may also be exhibited distinctly in the Annual Accounts.*
- 3. The Council needs to ensure that all the financial transactions are properly recorded in the accounts.*

CHAPTER-IV
Compliance Audit Observations

CHAPTER-IV

Compliance Audit Observations

Compliance Audit observations highlighted the deficiencies observed in the management of CADC having financial implications. The main irregularities observed during audit are discussed in the succeeding paragraphs.

4.1 Incomplete Road Project under Non-Lapsable Central Pool of Resources (NLCPR) and diversion of funds

A. Unfruitful expenditure on construction of road

The Ministry of Development of North Eastern Region (MDoNER), Government of India (GoI) accorded (February 2009) administrative and financial approval for construction of Longpuighat - Kukurduleya Road (36.00 km) under **Central Financial Assistance - Non-Lapsable Central Pool of Resources (NLCPR)** at an estimated cost of ₹ 11.52¹¹ crore. Accordingly, the State Government released ₹ 11.29¹² crore in three instalments to the Council during October 2009 - March 2013.

The Council awarded (25 November 2009) the work to three contractors after inviting tender with the condition that the works should be completed within 26 months *i.e.*, by January 2012. Out of ₹ 11.29 crore, an expenditure of ₹ 8.42 crore was incurred leaving a balance of ₹ 2.87 crore as of date of audit (August 2017) as shown in **Table-4.1:**

¹¹ 90 per cent as grant: ₹ 10.37 crore and 10 per cent as loan: ₹ 1.15 crore

¹² GoI grant: ₹ 10.17 crore, Loan: ₹ 1.12 crore

Table-4.1: Details of payment made to contractors for the construction of Longpuighat to Kukurduleya road

(₹ in crore)

Sl. No.	Name of Contractor and Location	Project Component	Contract Amount	Amount paid to contractors
1.	Mr. Lalmachhuana Fanai, Kulikawn, Aizawl	Construction of Longpuighat to Kukurduleya road (0.0 – 12.0 km)	3.32	2.25
2.	Mr. Biakliana, Mission Veng, Aizawl	Construction of Longpuighat to Kukurduleya road (12.0 – 25.0 km)	3.59	2.43
3.	Mr. F. Lalkaisanga, Lawngtlai	Construction of Longpuighat to Kukurduleya road (25.0 – 36.0 km)	4.38	3.74
Total			11.29	8.42
Balance				2.87

Source: Council's records

It was seen in audit that there was no record of physical and financial progress since April 2014 and the project was not completed till date of field audit (August 2017). As such, construction of all-weather road remained incomplete even after the expiry of more than nine years (October 2021) from the target date of completion of the work. There was no written record regarding approval for extension of time to the contractors (October 2017).

The Council stated (January 2019) that the contractors concerned have been instructed to complete the work by 23 February 2018, failing which actions such as payment of compensation for

delay, legal action, black listing, *etc.*, would be initiated against the contractors.

The reply of the Council regarding penal action is doubtful since there is no provision in the agreement for initiating penal actions due to delay in completion of works. The project remained incomplete even after a lapse of 11 years from the date of sanction.

B. Diversion of funds and suspected misappropriation of diverted funds

Scrutiny of records revealed that ₹ 2.87 crore of project fund had been diverted for other purposes as shown in Table 4.2

Table-4.2: Details of payment of ₹ 2.87 crore

(₹ in crore)

Sl. No.	Particular	Amount
1.	Payment to Shri K. K. Tongchangya, Ex-Chief Executive Member (Ex-CEM)	1.70
2.	Salary advances to Members of District Council (MDCs)	0.78
3.	Expenditure towards vehicles and vehicle advances	0.30
4.	Individual payments made on the instructions of CEM	0.09
Total		2.87

Source: Council's records

It was seen in audit that there was no formal sanction for incurring expenditure on the aforementioned items. The Council did not maintain relevant records such as sanction orders, bills and vouchers, actual pay receipts, advance register, *etc.* in support of the expenditure of ₹ 2.87 crore. These transactions were also not entered in the cash book. In the absence of sanction orders and supporting vouchers, the possibility of misappropriation cannot be ruled out.

The department stated that out of ₹ 2.87 crore, ₹ 0.78 crore had been recovered from the salaries of MDCs.

The balance ₹ 1.70 crore, however, had not been recovered from the Ex-CEM and ₹ 0.39 crore spent on vehicles and payment made on the instruction of Ex-CEM had not been regularised and not adjusted.

It was further noticed that ₹ 2.87 crore had been carried forward as closing balance since April 2014 to July 2017.

Falsification of accounts by the Council for showing ₹ 2.87 crore as closing balance even when the amount had already been spent was highly irregular. Due to mismanagement of funds, the construction of Longpuighat - Kukurduleya Road (36.00 Km) has remained incomplete till date of audit (August 2017).

Status of recovery was not furnished to Audit by the Council (September 2021).

The Council may devise a system to monitor implementation of the scheme in a timely manner so that intended benefits are extended to the beneficiaries and also keep a track of utilisation of the allocated funds for the purpose. The Council may initiate legal action to recover the advance payment made to the Ex-CEM.

The Council may ensure action against the defaulting officers for diversion of project fund.

4.2 Payment for work not executed under 13 FC Grant

Scrutiny of records of the Local Administrative Department (LAD), CADC revealed that the Executive Committee allotted ₹ 52.18 lakh for the construction of 23 different works on

27 March 2015 under the Thirteenth Finance Commission Grant. Accordingly, the Local Administrative Officer disbursed ₹ 52.18 lakh to 23 contractors during May 2015. The Assistant Engineer, LAD furnished Measurement Books and Completion Certificates along with the First and Final Bills for the 23 works. As per Completion Certificates, all the 23 works were completed during April 2015.

A joint physical inspection (August 2017) revealed that construction of “Twin Latrine at Kamalanagar-I” which was recorded as completed (28 April 2015) and measured (29 April 2015) had not even been started by the contractor. However, the Council had paid ₹ 3.68 lakh to the contractor on the basis of fabricated bills, vouchers, Completion Report and Measurement Book.

The Council stated (January 2019) that the contractor started the work on the order of the Council and 60 per cent of the work had been completed. The Council, however, did not furnish relevant records in support of the claim. The reply was also silent as to why false bills were drawn for payment to the contractor before the execution of work.

The Council may ensure action against the defaulting officer for processing bills without verification of work executed.

4.3 Overpayment of Travelling Allowance (TA) Bills

Scrutiny of records revealed overpayment of ₹ 1.36 lakh in respect of travelling allowance claims of four Executive Members. The overpayment was due to admission of TA claims for overlapping periods as shown in **Table 4.3**.

Table-4.3: Details of payment of TA bills

Sl. No.	Name	Designation	No. of tours	Amount paid as per First Bill (₹)		Amount paid as per subsequent Bills (₹)		Excess Payment
				Period	Amount	Period	Amount	
1	Sushi Kumar Chakma	Executive Member	4	08/03/2014 to 08/02/2015	50,420	08/03/2014 to 09/02/2015	46,756	46,756
2	Mohan Chakma	Executive Member	1	03/06/2013 to 01/07/2013	14,500	08/06/2013 to 29/06/2013	12,100	12,100
3	Buddha Lila Chakma	Chief Executive Member	3	29/07/2014 to 01/10/2014	88,440	01/08/2014 to 01/10/2014	60,900 ¹³	60,900
4	Dayal Chandra Chakma	Executive Member	2	06/07/2013 to 09/08/2013	20,845	06/07/2013 to 09/08/2013	15,800	15,800
Total					1,74,205		1,35,556	1,35,556

Source: Council's records

The Council stated (January 2019) that an order had been issued for recovery of the excess payment from the subsequent TA bills. The status of recovery, however, has not been communicated to Audit by the Council.

The Council should recover the excess payment made to MDCs at the earliest.

4.4 Irregularities in the recruitment of staff

A. Recruitment of under-aged person

The LAI, MARA and CHAKMA District Councils (Group A, B, C & D Posts) Recruitment Rules (RR), 1992 specifies 18 years as the minimum age for all recruitments.

Test check of Service Books of General Administration Department (GAD) and Legislative Department of the CADC revealed that the Council, in violation of the RR, recruited and

¹³ Net amount after adjusting overlapping periods

appointed 22 employees who had not attained 18 years of age. Details are shown in *Appendix-II*.

B. Non-Submission of Educational Qualification Certificate

As per the RR, 1992, specific educational qualifications for direct recruitment are specified. Scrutiny of records showed that 18 (eighteen) regular employees had not submitted certificates in support of their educational qualifications as of audit (August 2017). Details are given in *Appendix- III*.

The Council stated (January 2019) that as provided under Rule 27 (2) of the Chakma Autonomous District Council (Constitution, Conduct of business *etc.*) Rules 2002, the power to make orders for appointment, promotion, posting, and transfer is vested solely with the Executive Committee. It further stated that an order has been issued for submission of educational qualification certificates by the employees concerned, and such irregularities would be avoided in future.

The reply of the Council regarding Rule 27 (2) of the Chakma Autonomous District Council (Constitution, Conduct of business, *etc.*) Rules 2002 regarding recruitment was not tenable as Rule 27(2) only specifies under whose authority order of appointment was to be made and does not confer power to make orders contrary to the provisions of the Recruitment Rules, 1992. Therefore, appointment of staff who did not attain 18 years of age is ultra vires the provisions of RR, 1992 and should be set aside. Besides, verification of the educational qualifications needs to be carried out at the earliest and requisite action as per law may be taken against those without the prescribed qualifications.

4.5 Irregularities in revenue management

A. Delay in remittance of revenue

Rule 18 (b) of the MADCF Rules, 2010 provides that all monetary transactions shall be entered in the cash book as soon as they occur and attested by the Drawing and Disbursing Officer (DDO) in token of a check.

Scrutiny of records revealed that 11 departments¹⁴ of the Council collected ₹ 84.88 lakh during 2015-16 towards local receipts and recorded in the subsidiary cash books maintained by them. The departments concerned subsequently handed over the entire revenue of ₹ 84.88 lakh to the main cashier under Finance and Accounts Department from 31 March 2015 to 15 March 2016 for onward remittance into Treasury.

It was seen in audit that the cashier did not remit the revenue (₹ 84.88 lakh) received from the Departments into the treasury in time. Further, the cashier retained the revenue outside the Council's account for a period ranging from 7 to 121 days. Details are shown in *Appendix-IV*.

Audit observed that delay in accounting of the revenue in the cash book and delay in remittance of the revenue into the Council's Fund pose risk of misappropriation of public money, though temporary.

¹⁴ 11 Departments:- (i) Public Works, (ii) Land Revenue and Settlement, (iii) Taxation, (iv) General Administration, (v) Local Administration, (vi) Forest, (vii) Judicial, (viii) Public Relation, (ix) Fisheries, (x) Education and(xi) Water Ways.

B. Irregular expenditure on maintenance of Guest House

Rule 18 (b) of the MADCF Rules, 2010 provides that all monetary transactions shall be entered in the cash book as soon as they occur and attested by the Drawing and Disbursing Officer (DDO) in token of a check. The Council maintained three Guest Houses at Aizawl, Lunglei, and Kamalanagar. Revenue generated from the guest houses was remitted into the Council's account as local receipts.

Scrutiny of records revealed that ₹ 9.75 lakh which was collected as room rent from the three guest houses during 2015-16 was not remitted into the Council's Fund in violation of the rule *ibid*. Further, it was seen that the Liaison Officers expended a total of ₹ 8.36 lakh from the room rent collection on maintenance of the guest houses without obtaining prior authorisation of the competent authority. The balance amount of ₹ 1.39 lakh (₹ 9.75 lakh minus ₹ 8.36 lakh) was submitted to the Executive Secretary, CADC during 2015-16.

The Council stated (January 2019) that necessary step has been taken for timely remittance of revenue into the Personal Ledger Account of the Council. Further, all the concerned Liaison Officers have been instructed (August 2017) to submit revenue every month.

The Council may adhere to Fund Rules with respect to receipts and remittances to the Council Fund.

4.6 Action taken notes on Audit Reports

As per Rule 123(2) of MADCF Rules 2010, 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 Council replied (December 2020) that the C&AG Reports had been placed in the CADC session and that a separate Local Audit Committee had been constituted comprising members from all the departments concerned. The findings were placed in the Council Session.

Details of the proceedings, however, were not communicated to audit by the Council.

4.7 Conclusion

There was an inordinate delay in completion of the Longpuighat - Kukurduleya Road (36.00 km) construction which was commenced in January 2012; funds to the tune of ₹ 2.09 crore was suspected to be misappropriated. A contractor was paid ₹ 3.68 lakh on false bills for works not executed. There was an overpayment of ₹ 1.36 lakh on Travelling Allowance Bills. The Council recruited under-aged staff and educational qualifications were not verified at the time of recruitment.

4.8 Recommendations

- 1. The Council may take necessary action for recovery of the irregular advances paid and ensure completion of the Longpuighat - Kukurduleya Road project without further delay.*
- 2. The Council may ensure timely remittance of revenue into the Council Fund.*

3. *Recruitment may be done transparently and credentials verified before issue of appointment orders.*
4. *The Council may review all the unauthorised transactions under the Council Pension Fund to ensure that all the contributions were accounted for.*



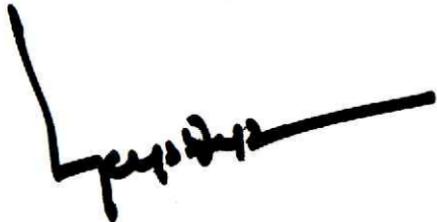
Aizawl

(LHUNKHOTHANG HANGSING)

The 30 August 2022

Principal Accountant General, Mizoram

Countersigned



New Delhi

(GIRISH CHANDRA MURMU)

The 20 September 2022

Comptroller and Auditor General
of India

APPENDICES

APPENDICES

Appendix - I Statement showing the details of HUDCO loan recovery as of 31 March 2016 (Reference Paragraph 3.1.4 (A))

(Amount in ₹)

Sl. No.	Name of Employee	Loan disbursed	Recovery					Total
			Sept'15	Oct' 15	Nov'15	Dec'15	Jan'16	
1	Buddhangkur, FAO	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
2	A. K. Dewan, Sup. Acct.	5,00,000	832	7,750	8,368	8,368	8,267	33,585
3	Shanti Kumar, Sr. Acctt.	5,00,000	832	7,750	8,368	8,368	8,267	33,585
4	Amiyo Bikash, Asstt.	5,00,000	832	7,750	8,368	8,368	8,267	33,585
5	Daya Raj, Asstt.	5,00,000	925	8,854	9,103	9,103	9,103	37,088
6	F. Raju, Acctt,	2,50,000	401	3,751	4,132	4,131	4,131	16,546
7	Mandira	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
8	Amritlal	5,00,000	832	7,750	8,368	8,368	8,267	33,585
9	Satrajit	5,00,000	832	7,750	8,368	8,368	8,267	33,585
10	Prafulla	5,00,000	832	7,750	8,368	8,368	8,267	33,585
11	Ashok Kumar	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
12	Durjoy	5,00,000	832	7,750	8,368	8,368	8,267	33,585
13	Rakesh	5,00,000	832	7,750	8,368	8,368	8,267	33,585
14	Rita	5,00,000	925	8,854	9,103	9,103	9,103	37,088
15	Hira Muni, OP	2,50,000	401	3,751	4,132	4,131	4,131	16,546
16	Namita, CA	2,50,000	401	3,751	4,132	4,131	4,131	16,546
17	Baggyodhan	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
18	Nirun Moy	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
19	Dhijendra Sharma	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
20	Atil Kanti	5,00,000	832	7,750	8,368	8,368	8,267	33,585
21	Promodlal	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
22	Malina	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
23	Bindulal	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
24	Lokhi Muni	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
25	Nilo Muni	5,00,000	832	7,750	8,368	8,368	8,267	33,585

Audit Report of Chakma Autonomous District Council for the year 2015-16

Sl. No.	Name of Employee	Loan disbursed	Recovery					Total
			Sept'15	Oct' 15	Nov'15	Dec'15	Jan'16	
26	Proti Moy, FG	5,00,000	832	7,750	8,368	8,368	8,267	33,585
27	Shanti Kumar, FR	5,00,000	832	7,750	8,368	8,368	8,267	33,585
28	Buddha Ranjan, FG	5,00,000	832	7,750	8,368	8,368	8,267	33,585
29	Naga Kumar Tong., CS	5,00,000	832	7,750	8,368	8,368	8,267	33,585
30	Shanti Moy, FG	5,00,000	832	7,750	8,368	8,368	8,267	33,585
31	Nallua, FG	5,00,000	832	7,750	8,368	8,368	8,267	33,585
32	Jatna Mohan, FG	5,00,000	832	7,750	8,368	8,368	8,267	33,585
33	Shanti Bikash	2,50,000	401	3,751	4,132	4,131	4,131	16,546
34	Ram Muni	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
35	Shanti Kumar, UDC	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
36	Lokki Maya	5,00,000	832	7,750	8,368	8,368	8,267	33,585
37	Shanti Kumar, Printer	5,00,000	832	7,750	8,368	8,368	8,267	33,585
38	Biswajit, CA-II	5,00,000	832	7,750	8,368	8,368	8,267	33,585
39	Mohendra, FW	2,50,000	401	3,751	4,132	4,131	4,131	16,546
40	Bindu Kumar, CA	2,50,000	416	3,875	4,184	4,184	4,184	16,843
41	Jyotsna	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
42	Kunal Kanti	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
43	Lokkinath	5,00,000	832	7,750	8,368	8,368	8,267	33,585
44	H. Nutan	5,00,000	832	7,750	8,368	8,368	8,267	33,585
45	Indrajit	5,00,000	832	7,750	8,368	8,368	8,267	33,585
46	Anandalal	5,00,000	832	7,750	8,368	8,368	8,267	33,585
47	Prity Moy, OP	2,50,000	401	3,751	4,132	4,131	4,131	16,546
48	Bharatsen	5,00,000	832	7,750	8,368	8,368	8,267	33,585
49	Shanti Mohan, OP	5,00,000	832	7,750	8,368	8,368	8,267	33,585
50	Nanda Kumar, WTO	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
51	Sundar Muni	5,00,000	832	7,750	8,368	8,368	8,267	33,585
52	Bana KumaSR	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
53	Prabin, PRO	5,00,000	832	7,750	8,368	8,368	8,267	33,585
54	Ratna Bahu	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
55	Gyana Rattan	5,00,000	832	7,750	8,368	8,368	8,267	33,585

Sl. No.	Name of Employee	Loan disbursed	Recovery					Total
			Sept'15	Oct' 15	Nov'15	Dec'15	Jan'16	
56	L. B. Chakma	5,00,000	832	7,750	8,368	8,368	8,267	33,585
57	Pijush, OP	2,50,000	401	3,751	4,132	4,131	4,131	16,546
58	Buddha Kumar, OP	2,50,000	401	3,751	4,132	4,131	4,131	16,546
59	H. R. Chakma	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
60	Pranit Bikash	2,50,000	463	4,427	4,552	4,552	4,552	18,546
61	Pankaj Kanti	5,00,000	832	7,750	8,368	8,368	8,267	33,585
62	Tribanku	5,00,000	832	7,750	8,368	8,368	8,267	33,585
63	Bana Chandra, OP	5,00,000	832	7,750	8,368	8,368	8,267	33,585
64	Kulendra Bikash	5,00,000	832	7,750	8,368	8,368	8,267	33,585
65	Satyothal, OP	2,50,000	401	3,751	4,132	4,131	4,131	16,546
66	Shanti Kumar, UDC	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
67	Puspa Ranjan, OP	5,00,000	832	7,750	8,368	8,368	8,267	33,585
68	Sankardev	5,00,000	832	7,750	8,368	8,368	8,267	33,585
69	Luchan Chandra	2,50,000	401	3,751	4,132	4,131	4,131	16,546
70	Naga, Printer	5,00,000	832	7,750	8,368	8,368	8,267	33,585
71	Joy Dev, Marshal	5,00,000	832	7,750	8,368	8,368	8,267	33,585
72	Minakshi, OS	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
73	Parimal	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
74	Susen	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
75	Chitra Kumar	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
76	Amit Kumar	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
77	Amar Amrity	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
78	Punyo Muni	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
79	Buban Kumar	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
80	Tarani	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
81	Gyana Sankar	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
82	Mohan	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
83	Sushil Kumar	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
84	Ajoy Kumar	5,00,000	925	8,854	9,103	9,103	9,103	37,088
85	Lalsangliana	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
86	Indralal	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174

Audit Report of Chakma Autonomous District Council for the year 2015-16

Sl. No.	Name of Employee	Loan disbursed	Recovery					Total
			Sept'15	Oct' 15	Nov'15	Dec'15	Jan'16	
87	H. Amaresh	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
88	S. B. Tong.	5,00,000	832	7,750	8,368	8,368	8,267	33,585
89	Jalak Kumar	5,00,000	832	7,750	8,368	8,368	8,267	33,585
90	Lalluapthanga	5,00,000	832	7,750	8,368	8,368	8,267	33,585
91	Anil Kanti	5,00,000	832	7,750	8,368	8,368	8,267	33,585
92	D. C. Dewan	5,00,000	832	7,750	8,368	8,368	8,267	33,585
93	Punyo Chandra	5,00,000	832	7,750	8,368	8,368	8,267	33,585
94	Arun Kumar	5,00,000	832	7,750	8,368	8,368	8,267	33,585
95	Dayaldhan	5,00,000	832	7,750	8,368	8,368	8,267	33,585
96	Champa	5,00,000	832	7,750	8,368	8,368	8,267	33,585
97	Rasik Mohan	5,00,000	832	7,750	8,368	8,368	8,267	33,585
98	Hiran Bikash, Sr. Acctt.	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
99	Bijoy Laxmi, H/A	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
100	Sona Rattan, UDC	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
101	Ashok Kumar, Peon	2,50,000	401	3,751	4,132	4,131	4,131	16,546
102	Kal Muni	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
103	Gyanadhan, ARO	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
104	Manu Ranjan, UDC	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
105	Satyo Priyo, UDC	5,00,000	832	7,750	8,368	8,368	8,267	33,585
106	Jalanta Kumar, C/S-I	5,00,000	832	7,750	8,368	8,368	8,267	33,585
107	Dharash Chandra, CS	5,00,000	832	7,750	8,368	8,368	8,267	33,585
108	Sukro Mohan, CS	5,00,000	832	7,750	8,368	8,368	8,267	33,585
109	Krishna Bikash, UDC	5,00,000	832	7,750	8,368	8,368	8,267	33,585
110	Lokki Prasad Tong.	5,00,000	832	7,750	8,368	8,368	8,267	33,585
111	Dhananjoy, Chkr.	5,00,000	832	7,750	8,368	8,368	8,267	33,585
112	Binod Bihari, UDC	5,00,000	832	7,750	8,368	8,368	8,267	33,585
113	Arun Bikash, UDC	5,00,000	832	7,750	8,368	8,368	8,267	33,585

Sl. No.	Name of Employee	Loan disbursed	Recovery					Total
			Sept'15	Oct' 15	Nov'15	Dec'15	Jan'16	
114	Bimal Kanti, C/S-I	5,00,000	832	7,750	8,368	8,368	8,267	33,585
115	Prabat Kumar, CS	2,50,000	416	3,875	4,184	4,184	4,184	16,843
116	Suddha Dhan, CS	2,50,000	463	4,427	4,552	4,552	4,552	18,546
117	Rattan Kumar Tong.	5,00,000	832	7,750	8,368	8,368	8,267	33,585
118	Promod Kanti, UDC	5,00,000	832	7,750	8,368	8,368	8,267	33,585
119	Roy Manikyoo, AEO	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
120	Punyo Jagat, OS	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
121	Purna Kumar, UDC	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
122	Ronga Mohan	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
123	Gabindalal, CEO	5,00,000	832	7,750	8,368	8,368	8,267	33,585
124	H. Zodinliana	5,00,000	832	7,750	8,368	8,368	8,267	33,585
125	P.L. Ramluna	5,00,000	832	7,750	8,368	8,368	8,267	33,585
126	Parthajit	5,00,000	832	7,750	8,368	8,368	8,267	33,585
127	Bijoy Laxmi, Peon	5,00,000	832	7,750	8,368	8,368	8,267	33,585
128	Chalngura, Peon	2,50,000	401	3,751	4,132	4,131	4,131	16,546
129	Pratima	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
130	D. Luckyson	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
131	Subash	5,00,000	832	7,750	8,368	8,368	8,267	33,585
132	Krishna Rattan	5,00,000	832	7,750	8,368	8,368	8,267	33,585
133	Bimal Kanti (Pora)	5,00,000	832	7,750	8,368	8,368	8,267	33,585
134	Nilosen	5,00,000	832	7,750	8,368	8,368	8,267	33,585
135	B. Sushil Kanti	5,00,000	832	7,750	8,368	8,368	8,267	33,585
136	Suresh Bikash	5,00,000	832	7,750	8,368	8,368	8,267	33,585
137	Manulal	5,00,000	832	7,750	8,368	8,368	8,267	33,585
138	Gunban	5,00,000	832	7,750	8,368	8,368	8,267	33,585
139	Alok Kumar	5,00,000	832	7,750	8,368	8,368	8,267	33,585
140	Yoga Kumar	5,00,000	832	7,750	8,368	8,368	8,267	33,585
141	Bimalasen Tong.	5,00,000	832	7,750	8,368	8,368	8,267	33,585

Audit Report of Chakma Autonomous District Council for the year 2015-16

Sl. No.	Name of Employee	Loan disbursed	Recovery					Total
			Sept'15	Oct' 15	Nov'15	Dec'15	Jan'16	
142	Sadananda Tong.	5,00,000	832	7,750	8,368	8,368	8,267	33,585
143	Ananta Jiban	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
144	Ripan	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
145	Arabindu	5,00,000	832	7,750	8,368	8,368	8,267	33,585
146	Bimal kanti (NJS)	5,00,000	832	7,750	8,368	8,368	8,267	33,585
147	Subash Basu	5,00,000	832	7,750	8,368	8,368	8,267	33,585
148	L. Jiban, UDC	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
149	Sujitra, OP	2,50,000	401	3,751	4,132	4,131	4,131	16,546
150	Bikra Manek	2,50,000	401	3,751	4,132	4,131	4,131	16,546
151	Milan, S/D	5,00,000	832	7,750	8,368	8,368	8,267	33,585
152	Kina Dhan, VFA	5,00,000	832	7,750	8,368	8,368	8,267	33,585
153	Sangita, CA	5,00,000	832	7,750	8,368	8,368	8,267	33,585
154	Pranab Kumar, CA	5,00,000	832	7,750	8,368	8,368	8,267	33,585
155	Buddha Mangal	2,50,000	401	3,751	4,132	4,131	4,131	16,546
156	Daya Moy Dhamei, DCCF	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
157	Bishnu Prasad	5,00,000	832	7,750	8,368	8,368	8,267	33,585
158	Nilojoy, FG	5,00,000	832	7,750	8,368	8,368	8,267	33,585
159	Bala Badra, UDC	5,00,000	832	7,750	8,368	8,368	8,267	33,585
160	Mukta Kishore	2,50,000	401	3,751	4,132	4,131	4,131	16,546
161	Biro Sankar, UDC	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
162	Ramesh Kanti, UDC	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
163	Utpal Tong.	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
164	Baghirath, JE	5,00,000	832	7,750	8,368	8,368	8,267	33,585
165	Punyoban, C/S-III	2,50,000	401	3,751	4,132	4,131	4,131	16,546
166	Sisir Bindu	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
167	Arun Bikash	5,00,000	832	7,750	8,368	8,368	8,267	33,585
168	Nilo Sova	2,50,000	401	3,751	4,132	4,131	4,131	16,546
169	Shantilal Tong.	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
170	Mritunjoy	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
171	Dhanya Mohan	5,00,000	832	7,750	8,368	8,368	8,267	33,585

Sl. No.	Name of Employee	Loan disbursed	Recovery					Total
			Sept'15	Oct' 15	Nov'15	Dec'15	Jan'16	
172	Nil Kamal	5,00,000	832	7,750	8,368	8,368	8,267	33,585
173	Sunil Kumar (Jr)	5,00,000	832	7,750	8,368	8,368	8,267	33,585
174	Nilo Baran (C)	5,00,000	832	7,750	8,368	8,368	8,267	33,585
175	Labindra	5,00,000	832	7,750	8,368	8,368	8,267	33,585
176	Gurimila	5,00,000	832	7,750	8,368	8,368	8,267	33,585
177	Barun Kanti	5,00,000	832	7,750	8,368	8,368	8,267	33,585
178	Lal Kumar Tong.	5,00,000	832	7,750	8,368	8,368	8,267	33,585
179	Kripa Moy	5,00,000	832	7,750	8,368	8,368	8,267	33,585
180	Santosh Kumar (BPS)	5,00,000	832	7,750	8,368	8,368	8,267	33,585
181	D. Mon Kumar	5,00,000	832	7,750	8,368	8,368	8,267	33,585
182	Lalhnunthara	5,00,000	832	7,750	8,368	8,368	8,267	33,585
183	Bipin Tong.	5,00,000	832	7,750	8,368	8,368	8,267	33,585
184	Arena	2,50,000	401	3,751	4,132	4,131	4,131	16,546
185	Gana Chandra	5,00,000	832	7,750	8,368	8,368	8,267	33,585
186	Tushar kanti	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
187	Shanti Ranjan	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
188	Jaya	5,00,000	832	7,750	8,368	8,368	8,267	33,585
189	Daina	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
190	Polash	8,00,000	1,480	14,180	14,565	14,564	14,564	59,353
191	Bidya Priyo	5,00,000	832	7,750	8,368	8,368	8,267	33,585
192	Biswanath	5,00,000	832	7,750	8,368	8,368	8,267	33,585
193	Ashman	2,50,000	401	3,751	4,132	4,131	4,131	16,546
194	Anil Baran, Peon	5,00,000	832	7,750	8,368	8,368	8,267	33,585
195	Saraj (Jr), UDC	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
196	Padma Kumar, UDC	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
197	Ashim Roy	10,00,000	1,850	17,708	18,206	18,205	18,205	74,174
Total		12,00,00,000	2,10,727	19,92,480	20,96,955	20,96,872	20,86,065	84,83,099

Source: Council's Loan Recovery Document

Appendix-II

Statement showing list of employees below 18 years at the time of appointment

(Reference: Paragraph-4.4 (A))

Sl. No.	Name & Present Designation	Date of appointment	Date of birth	Age at the time of appointment		
				Year	Month	Day
1	Shri Sunity Bikash Chakma, ARO	07/05/1980	10/10/1962	17	6	27
2	Shri Gobinda Lal Chakma, CEO	02/03/1981	04/08/1963	17	6	28
3	Smt Taruna Chakma, O/S	14/12/1981	03/07/1965	16	5	11
4	Smt Sobita Chakma, R/Asstt.	01/06/1983	18/08/1965	17	8	13
5	Smt Bijoy Laxmi Chakma, H/Asstt.	28/04/1984	31/12/1966	17	3	27
6	Shri Niranjana Chakma, OP	25/02/1984	16/02/1969	15	0	9
7	Shri Bana Kumar Tongchangya, Fr.	03/09/1987	30/11/1969	17	9	3
8	Shri Jibono Kumar Tongchangya, Asstt.	01/09/1987	12/02/1970	17	6	19
9	Shri Hemati Ranjan Chakma, Dvr.	03/05/1988	15/06/1970	17	10	18
10	Shri Mrinal Kanti Chakma, Acctt.	13/06/1990	10/02/1974	16	4	3
11	Shri Shanti Kumar Chakma, LO	20/05/1991	14/07/1973	17	10	6
12	Shri Subol Chandra Chakma, AD	27/04/1988	02/01/1975	13	3	25
13	Shri Maya Mon Chakma, FG	28/07/1988	01/07/1975	12	9	26
14	Shri B. Sankar Chakma, Asstt.	19/08/1993	17/01/1976	17	7	2
15	Shri Biro Sankar Chakma, Asstt.	21/10/1992	12/07/1976	16	3	9
16	Shri Bhagi Rath Chakma, JE	16/11/1994	16/10/1977	17	1	0

17	Shri Sisir Bindu Chakma, Asstt.	02/07/1990	03/03/1978	12	3	29
18	Shri Kalendra Tongchangya, H/Asstt.	01/04/1998	20/06/1981	16	9	11
19	Shri D. Ananda Hriday Chakma, LDC	31/03/2015	23/02/1998	17	1	8
20	Shri Gobin Chakma, LDC	14/07/2015	05/09/1997	17	10	9
21	Shri Ananda Hriday Chakma, OP	28/07/1997	11/06/1984	13	1	17
22	Shri Hema Ranjan Chakma, LDC	07/11/1979	25/02/1962	17	8	3

Appendix-III

Statement showing details of non-submission of educational qualification certificates

(Reference: Paragraph-4.4(B))

Sl. No.	Name & Present Designation	Date of appointment	Date of birth	Date of Superannuation
1.	Shri Gyana Rattan Chakma, O/P	29/01/1999	01/12/1964	30/11/2024
2.	Shri Bimal Kanti Chakma, OP	28/04/1988	05/08/1963	31/08/2023
3.	Shri Deputy Ranjan Chakma, Swpr.	03/09/1987	05/07/1964	31/07/2024
4.	Shri Dhana Kumar Chakma, OP	06/09/2010	10/03/1965	31/03/2025
5.	Shri Nilong Tongchangya, OP	06/09/2010	02/06/1965	30/06/2025
6.	Shri Juddha Raja Chakma, OP	01/12/1984	02/01/1966	31/01/2026
7.	Shri Smritimoy Dewan, OP	13/03/2013	23/02/1966	28/02/2026
8.	Shri Fulo Raj Chakma, CA-I	9/08/1990	12/07/1966	31/07/2026
9.	Shri Chitra Muni Chakma, OP	19/07/1985	03/07/1967	31/07/2027
10.	Shri Hegera Chakma, Swpr.	06/10/1986	01/03/1968	29/02/2028
11.	Shri Shanti Mon Chakma, OP	13/03/2013	10/05/1968	31/05/2028
12.	Shri Gyanendra Chakma, OP	14/09/2002	01/05/1969	30/04/2029
13.	Shri Suresh Dhan Chakma, FG	26/07/1996	02/02/1970	28/02/2030
14.	Shri Kinachand Chakma, Chkdr.	15/09/2010	05/03/1970	31/03/2030
15.	Shri Bana Chandra Chakma, OP	10/07/1995	01/01/1972	31/12/2031
16.	Shri Gyan Rattan Chakma, Chowkidar	01/09/2010	02/04/1972	30/04/2032
17.	Shri Piyo Tom Chakma, OP	01/09/2010	12/09/1978	30/09/2038
18.	Shri Naya Chandra Chakma, OP	01/09/2010	03/04/1980	30/04/2040

Appendix-IV
Statement showing the details of delay in remittance of local revenue into Council's Fund
(Reference: Paragraph-4.5)

Sl. No.	Name of the Dept.	Position as per Subsidiary Cash Books of Dept.		Submission to main cashier		Date of entry in the main cash book	Deposit into Treasury by the main cashier		Delay in Deposit (in days)
		Date	Amount	Date	Amount		Challan No. & date	Amount	
1	PWD	24/06/15	34,500	24/06/15	34,500	24/06/15	1/A 4 of	6,04,180	36
2	LRS	21/07/15	1,20,000	21/07/15	1,20,000	21/07/15	30/07/15		39
3	Taxation	22/07/15	90,500	22/07/15	90,500	22/07/15			38
4	GAD			22/07/15	3,59,180	22/07/15			
	Lunglei (March)	22/07/15	7,660						38
	Lunglei (April)	15/05/15	5,940						76
	Aizawl (March)	31/03/15	88,530						121
	Aizawl (April)	30/04,15	80,950						91
	Aizawl (May)	31/05/15	99,900						60
	Aizawl (June)	31/06/15	76,200						30
Sub-total (A)								6,04,180	

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Sl. No.	Name of the Dept.	Position as per Subsidiary Cash Books of Dept.		Submission to main cashier		Date of entry in the main cash book	Deposit into Treasury by the main cashier		Delay in Deposit (in days)
		Date	Amount	Date	Amount		Challan No. & date	Amount	
5	Waterways	03/09/15	26,237	03.09.15	26,237	03/09/15	A/3 of 29/09/15	38,81,914	26
6		16/09/15	11,287	16.09.15	11,287	16/09/15			13
7	LAD	22/09/15	3,04,500	22.09.15	3,04,500	22/09/15			7
8	Taxation	23/09/15	17,39,400	23.09.15	17,39,400	23/09/15			6
9	Forest	23/09/15	18,00,490	23.09.15	18,00,490	23/09/15			7
		Sub-total (B)			38,81,914				
10	Taxation	14/10/15	4,92,000	14.10.15	4,92,000	14/10/15	A/7 of 19.12.15	12,85,150	65
		13/10/15	57,500	15.10.15	57,500	15/10/15			66
		04/12/15	7,31,000	04.12.15	7,31,000	04/12/15			15
11	Judicial	16/11/15	4,650	16/11/15	4,650	16/11/15			33
		Sub-total (C)			12,85,150				
12	LAD	28/12/15	65,000	28/12/15	65,000	28/12/15	13/A of 28/03/16	27,17,066	90
13	Judicial	15/01/16	4,900	15/01/16	4,900	15/01/16			72
		10/02/16	4,550	18/02/16	4,550	10/02/16	46		
14	LRS	13/01/16	4,69,656	13/01/16	4,69,656	13/01/16			74
		18/02/16	1,20,300	18/02/16	1,20,300	29/02/16			38
		09/03/16	4,54,458	09/03/16	4,54,458	09/03/16			19
		09/03/16	83,000	09/03/16	83,000	09/03/16			19
15	Waterways	19/01/16	9,647	19/01/16	9,647	19/01/16			68

Sl. No.	Name of the Dept.	Position as per Subsidiary Cash Books of Dept.		Submission to main cashier		Date of entry in the main cash book	Deposit into Treasury by the main cashier		Delay in Deposit (in days)
		Date	Amount	Date	Amount		Challan No. & date	Amount	
16	Taxation	08/02/16	78,250	08/02/16	78,250	08/02/16	13/A of 28/03/16	”	48
		09/02/16	5,000	08/02/16	5,000	08/02/16			47
		07/03/16	23,000	07/03/16	23,000	07/03/16			49
		07/03/16	15,700	07/03/16	15,700	07/03/16			49
		08/03/16	12,000	08/03/16	12,000	08/03/16			48
17	PRO	29/02/16	3,755	29/02/16	3,755	29/02/16		28	
18	Fishery	26/02/16	14,400	26/02/16	14,400	08/03/16		31	
19	Education P/S	26/02/16	800	26/02/16	800	09/03/16		31	
20	GAD Aizawl (July' 15-Jan'16)	08/03/16	4,99,880	08/03/16	5,61,770	08/03/16			20
		08/03/16	48,700	08/03/16		08/03/16			20
	Kamalanagar (March' 15-Jan' 16)	08/03/16	13,190	08/03/16		08/03/16			20
21	Aizawl (Feb) Taxation	29/02/16	80,380	08/03/16	80,380	08/03/16			28
		11/03/16	10,500	11/03/16	10,500	11/03/16			17
22	LRS	15/03/16	7,00,000	15/03/16	7,00,000	15/03/16			13
		Sub-total (D)		27,17,066					
		Total (A+B+C+D)		84,88,310					84,88,310

Source: Council's records

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