



सत्यमेव जयते

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

**FOR THE YEAR 2015-16**



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**MARA AUTONOMOUS DISTRICT COUNCIL  
SIAHA, MIZORAM**

Laid before the Council on 26 July 2022

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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 points arising from audit of financial transactions of the Mara Autonomous District Council, Siaha, Mizoram.

The cases mentioned in this Report are those which came to notice in course of test check of accounts for the year 2015-16 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, Siaha 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 the Comments on Accounts and Chapter-IV deals with compliance issues 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 and budgetary process 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 transaction audit of the Council and contains seven 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, incurring of unfruitful expenditure, 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 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 Funds**

Grants-in-Aid and Central/ State Government assistance constitutes 99 *per cent* (₹102.31 crore) of the Council's total receipts.

Out of the total expenditure of ₹ 104.47 crore for the year 2015-16, ₹ 87.56 crore constituting 83.81 *per cent* spent on administrative costs, notably salaries. The balance amount of ₹ 16.91 crore was spent on development activities, including creation of assets.

**(Paragraph 2.1)**

Comparative analysis of two revenue Departments *i.e.* Land Revenue and Forest showed that their administrative expenditure (Pay & allowances) was very high and exceeded the Revenue collected.

**(Paragraph 2.1)**

### ***Recommendations***

*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 revenue earning Departments, considering their heavy cost of collection of revenues.*

*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.*

### **3. Comments on Accounts**

Council retained huge cash balances without immediate need of money at the end of the months (January, February and March 2016).

**(Paragraph 3.1)**

Discrepancies in statements of Annual Accounts with respect to Receipt and Expenditure under Non lapsable Central Pool of Resources and NITI Aayog assistance were noticed.

**(Paragraph 3.2)**

Capital Expenditure was not booked as per Statement No. 2 and was also understated due to misclassification and Revenue Expenditure was overstated by ₹ 4.42 crore.

**(Paragraph 3.3)**

Improper maintenance of records with respect to Stores, stocks and works was noticed.

**(Paragraph 3.4)**

### ***Recommendations***

*Council should adhere to MADCF Rules with respect to revenue collected and ensure that receipts are remitted to treasury promptly.*

*They may avoid holding of cash without immediate needs.*

*Council is advised to devise a system of periodical review of accounting records to identify coexisting mistakes within the accounting period so that corrective action may be taken.*

*Council may reconcile the Closing balances at Treasury with Cashbooks before compiling Annual Accounts. Discrepancies in Annual Accounts with Receipts and Expenditure be reconciled and minimised.*

*Receipts and Expenditure to be correctly classified under Capital and Revenue categories as per Format of Accounts; and*

*Council may maintain consistency in Statements constituting Annual Accounts.*

#### **4. Compliance Audit Observations**

- The posting of teachers in school was not rationalised. In 50 Middle Schools, there was an overall shortage of 44 teachers; 29 had a shortage of teachers ranging between one and five, while 15 had excess deployment of teachers ranging between one and seven; while the remaining six Middle Schools had teachers as per the norm.

**(Paragraph 4.1)**

- In 107 Primary Schools, there was an overall excess of 43 teachers; 36 had a shortage of teachers ranging between one and six, while 50 had excess teachers deployed ranging between one and five; while the remaining 21 Primary Schools had teachers as per the norm.

**(Paragraph 4.1)**

- Council did not put in place a system to ensure actual utilisation of the cash assistance provided to the beneficiaries under RKVY Scheme.

**(Paragraph 4.2)**

- Expenditure of ₹ 34.70 lakh from RKVY scheme for construction of wood bund, retaining wall and check dam could not be verified in absence of muster rolls showing details of wages paid to labourers and supporting vouchers for the purchase of materials.

**(Paragraph 4.2)**

- Expenditure of ₹ 140.68 lakh on construction work started to be executed under North Eastern Council Fund, could not be verified in absence of proper records.

**(Paragraph 4.3)**

- Deficiencies such as works executed without tendering, non-maintenance of records in support of payments to

Contractors, diversion of funds and non-deduction of labour cess were noticed in the execution of works from assistance provided to the Council, by NITI Aayog.

**(Paragraph 4.4)**

- Council incurred expenditure on repair and maintenance of motor vehicles beyond the prescribed limit and in violation of prescribed rules.

**(Paragraph 4.5)**

- Expenditure of ₹10 lakh on procurement of tools and equipment was in violation of MADCF Rules, 2010.

**(Paragraph 4.6)**

- Expenditure of ₹6.44 lakh towards TA/ DA during 2015-16 could not be vouched as correct in absence of documents and verification by the Council's Executive Secretary.

**(Paragraph 4.7)**

### **Recommendations**

*Council may ensure compliance to State norms in respect of appointments of teachers in its schools and carry out rationalisation in deployment of teachers across Council area.*

*Council may follow due procedures while making payments to contractors, verify relevant records and ensure authenticity of bills produced.*

*Council may develop adequate monitoring system to ensure intended benefits to the beneficiaries for which grants are disbursed under various purposes.*

*Council may adhere to scheme guidelines during implementation so as to achieve intended benefits. Council may also ensure maintenance of proper records with respect to transactions made out of scheme funds in interest of transparency in execution of scheme and prevention of risk of misappropriation of funds, etc.*

*Council may ensure that Departments follow tendering procedures for award of works. Responsibility may be fixed for the lapses in following prescribed procedures in this regard.*

*Council may investigate and fix responsibility for diversion of funds.*

*Council may ensure timely deduction and transfer of Labour Cess to the Building and other Construction Labour Welfare Board of the State so that fund can be utilised on welfare activities for building and other construction workers.*

*Systems for strengthening internal controls and checks in the Council Departments and Subordinate offices may be put in place on priority so that proper records in support of activities may be maintained.*

*Council may constitute Audit Committee to discuss Audit Reports and ensure action on audit observations.*

**CHAPTER-I**  
**Constitution, Rules and Maintenance of**  
**Accounts**



## 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 Councils<sup>1</sup> by the Government of Mizoram. In terms of paragraph 20 B of Sixth Schedule of the Constitution of India, Lakher Regional Council was elevated<sup>2</sup> to the status of a District Council. The Lakher Regional Council was renamed as the Mara Autonomous District Council (MADC) in May 1989.

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*<sup>3</sup>” 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 & 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

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<sup>1</sup> Pawi, Lakher and Chakma Regional Councils

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

<sup>3</sup> “*Jhum*” cultivation is a local name for slash and burn agriculture practiced by the tribal groups in the north-eastern states of India. Crops are grown in this cultivation by clearing the trees and other vegetation and then burning the fields. Land burning allows the addition of potash to the soil, which in effect increases soil fertility and nutrient content

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.

The MADC consists of 28 Members including 25 elected Members and Governor on the recommendation<sup>4</sup> of the Chief Executive Member nominates three persons to be Members of the Council. The Council is headed by a Chief Executive Member (CEM). The Council is headquartered at Siaha, South-Eastern Mizoram.

## **1.2 Rules for the management of the District Fund**

The Sixth Schedule provides for the Constitution of a District Fund for each Autonomous District. All money 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 there from, custody of money therein and any other matter connected with or ancillary to these matters. Under the Rules, all money 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, MADC. Management of financial affairs of the Council is entrusted to “Member-in-charge of the

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

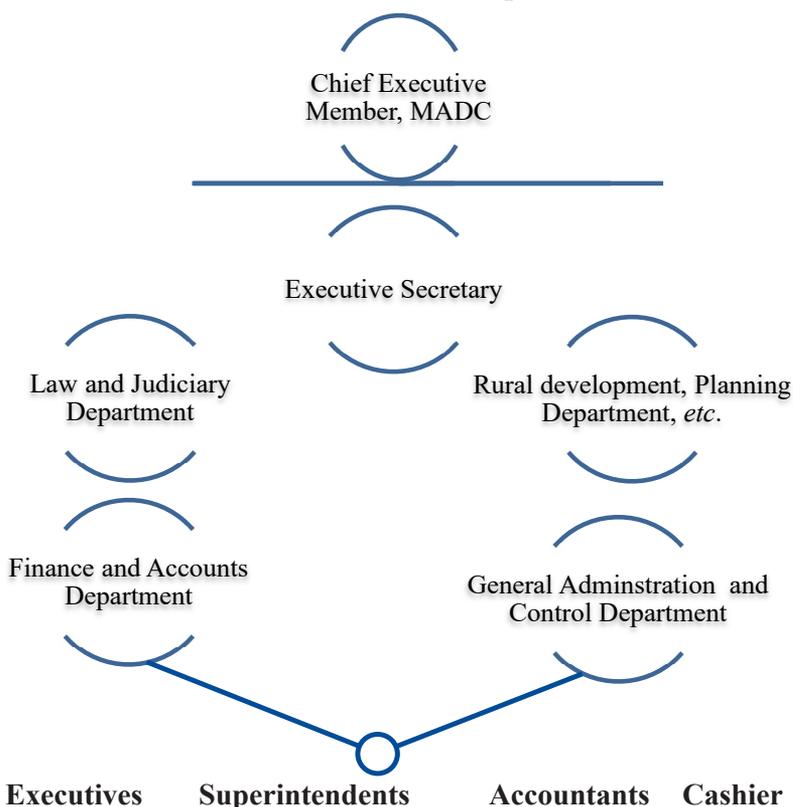
Financial Affairs” under Rule 32 (2) of Part III of the Mizoram Autonomous Districts (Constitution and Conduct of Business of the District Councils) Rules, 1974.

### 1.3 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. A flow chart of administrative set-up is given in **Chart-1.1**.

**Chart-1.1: Administrative set-up of the Council**



Source: MADC records

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 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 Mara Autonomous District Council (Transaction of Business) Rules, 2011 governs the requirement and positioning of staff in the Council. Mara Autonomous District Council had 1,573 (76 *per cent*) staff in position against the sanctioned strength of 2,075, the Sanctioned strength and person in position in Finance department is given in the table below:

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 (Finance)	1	0
3.	Senior Accounts Officer	1	1
4.	Finance & Accounts Officer	2	1
5.	Assistant Accounts Officer	4	4
6.	Accountant	6	4
7.	Junior Accountant	3	0
8.	UDC	4	0
9.	LDC/ Accounts Assistant	7	3
10.	Computer Operator-III	1	0
11.	Computer Operator-IV	1	1
12.	Peon/Chowkidar	5	5
13.	Personal Attendant	28	28
<b>Total</b>		<b>64</b>	<b>48</b>

The Council was managing its various functions and activities with 76 *per cent* of Sanctioned Strength. Moreover, Finance Department had only 48 persons in position against the sanctioned strength of 64 persons in position.

The Staff position as per Sanctioned Strength was inadequate to cope up 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.

***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.***

#### **1.4 Maintenance of Accounts**

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.

As per Rule 123 of MADCF Rules, 2010, the Member-in-charge of the Financial Affairs shall forward the accounts to the Accountant General (AG) (Audit) by 30th June each year. These accounts, duly test-checked locally by the AG (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 prepared in the prescribed format, but the Accounts were sent to AG (Audit) after a delay of 13 months (August 2017).

***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 results of test check of the Annual Accounts for the year 2015-16 are discussed in succeeding chapters.

## **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 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 till date (April 2019).

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 (April 2018) that internal audit mechanism would be introduced in the near future.

The status of introduction of internal audit mechanism was awaited (April 2019).

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**

- i. 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.*
- ii. 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.*
- iii. 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**



### Autonomous District Council Funds

#### 2. Introduction to District Fund

Sixth Schedule provides for a District Fund for each autonomous region and a Regional Fund 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 District Fund of the Autonomous District Council 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 in the course of 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 shared revenue and grants/ loans & advances from State / Central governments. Broad classification is as discussed below:

#### A. District Fund

District Fund further had 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 shall deal with the proceeds of taxation and other receipts classed as revenue and expenditure met there from. It shall also include the grants and contributions received from the Government and also grants and contributions by the Council. The second division shall deal with expenditure of Capital nature met from borrowed funds. It also comprised of loans received and their repayments by the Council and 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 Receipts and Expenditure

The Receipts and Expenditure of the Council for the year 2015-16 were as under:

**Table-2.1: Details of Receipts and Disbursement of the Council during the year 2015-16**

(₹ in lakh)

PART-I: DISTRICT FUND					
Receipts			Disbursements		
Revenue Section					
i	Taxes on Income & Expenditure	55.19	i	District Council & District Council Secretariat	520.01
ii	Land Revenue	20.76	ii	Administration of Justice	85.10
iii	Other Administrative Services	7.34	iii	Executive Members	93.18
iv	Other General Economic Services	5.94	iv	Secretariat General Services	267.75
v	Forest	22.99	v	Finance & Accounts	609.30
vi	Taxes on Vehicles	0.34	vi	Land & Revenue	374.81
vii	Public Works	5.89	vii	Education & Human Resources (Primary Section)	2,747.19
viii	Grants-in-Aid from the State Government (Plan) NLCPR, NITI Aayog, RKVY	3,102.77	viii	Education & Human Resources (Middle Section)	1,820.09

<b>PART-I: DISTRICT FUND</b>					
<b>Receipts</b>			<b>Disbursements</b>		
ix	Grants-in-Aid from the State Government (Non-Plan)	7,128.51	ix	Education (Direction & Administration)	115.51
			x	Board of School Education	80.50
			xi	Adult Education	33.17
			xii	Hindi Education	18.82
			xiii	District Library	11.90
			xiv	Local Administration	735.39
			xv	Forest	507.85
			xvi	Social Welfare	93.05
			xvii	Road Transport	116.05
			xviii	Public Works	758.78
			xix	Art & Culture	57.31
			xx	Rural Development	322.30
			xxi	Agriculture & Horticulture	373.30
			xxii	Soil & Water Conservation	261.06
			xxiii	Animal Husbandry & Veterinary	148.91
			xxiv	Industry	53.52
			xxv	Fisheries	60.44
			xxvi	Public Health Engineering	53.45
			xxvii	Sericulture	29.57
			xxviii	Sports & Youth services	40.06
			xxix	Co-operative	21.99
xxx	Waterways	36.46			
<b>Total Revenue Receipts</b>		<b>10,349.74</b>	<b>Total Revenue Expenditure</b>		<b>10,446.82</b>

<b>PART-I: DISTRICT FUND</b>					
<b>Receipts</b>			<b>Disbursements</b>		
<b>Capital Section</b>					
	Capital Receipts	-		Capital Disbursements	-
<b>Total Capital Receipts</b>		-	<b>Total Capital Disbursements</b>		-
<b>Debt Section</b>					
i	Loans received from the State Government	-	i	Repayment of Loan received from the State Government	-
ii	Recovery of Loans and Advances	-	ii	Disbursement of Loans and Advances	-
iii	Loans received from other sources:	-	iii	Disbursement of Loans from other sources:	-
<b>Total Debt Receipts</b>		-	<b>Total Debt Disbursements</b>		-
<b>Total of Part I: District Fund</b>		<b>10,349.74</b>	<b>Total of Part I: District Fund</b>		<b>10,446.82</b>
<b>PART-II: DEPOSIT FUND</b>					
<b>Deposit Section</b>					
	Deposit Receipts	-		Deposit Disbursements	-
<b>Total of Part II Deposit fund</b>		-	<b>Total of Part II Deposit fund</b>		-
<b>Overall position</b>					
<b>Total Receipts (Part I + Part II)</b>		<b>10,349.74</b>	<b>Total Disbursements (Part I + Part II)</b>		<b>10,446.82</b>
<b>Opening Balance (Part I + Part II)</b>		<b>592.00</b>	<b>Closing Balance (Part I + Part II)</b>		<b>494.92</b>
<b>Grand Total</b>		<b>10,941.74</b>	<b>Grand Total</b>		<b>10,941.74</b>

Source: Annual Accounts of the Council for the year 2015-16

As per Receipt and Expenditure Statement of the Council, during 2015-16, Council generated ₹ 1.18 crore (one per cent) from its own sources and taxes, received ₹ 71.29 crore (69 per cent) as Grants-in-Aid (Non-Plan), ₹ 20.28 crore (20 per cent) as

Grants-in-Aid (Plan) from the State Government. They also received ₹ 10.75 crore as grant from NITI Aayog, Non-lapsable Central pool of Resources (NLCPR), Rashtriya Krishi Vikas Yojna (RKVY), Thirteen Finance Commission Grants and North Eastern Area grants.

As such, Grants-in-Aid and Central/ State Government assistance constitutes 99 *per cent* of the Council's total receipts. The over reliance on Grants-in-Aid and assistance from Government indicate the financial vulnerability of the MADC as any disruption in revenue flow from these sources would affect the functioning of the Council.

Total receipts of the Council were at ₹ 103.50 crore in 2015-16 while expenditure during the year increased by seven *per cent* from ₹ 98.06 crore in 2014-15 to ₹ 104.47 crore in 2015-16.

It was observed that out of the total expenditure of ₹ 104.47 crore for the year 2015-16, ₹ 87.56 crore constituting 83.81 *per cent* was spent on administrative costs, notably salaries. The balance amount of ₹ 16.91 crore was spent on development activities, including creation of assets.

Review of earning by own resources and comparison of revenue generated and expenditure to earn that revenue by departments of the Council, is given in the **Table-2.2:**

**Table-2.2: Comparison of revenue earned and expenditure by the departments**

(₹ in lakh)

Department	Revenue Earned	Total Expenditure	Pay & allowances (% of total expenditure under the head)	Expenses on other (% of total expenditure under the head)
Forest	22.99	507.85	467.37 (92%)	40.48 (8%)
Land Revenue	20.76	374.81	340.84 (91%)	33.97 (9%)

Source: Annual Accounts Statement 5 & 6

It is evident from above that revenue generation departments viz. Land Revenue and Forest were not able to meet their administrative expenses. Reasons for low realisation of revenue nor arrears if any, were not on records. This indicated high dependence of MADC on State Government funding to meet its financial needs and high administrative costs.

***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 high cost of these two Departments, considering their heavy cost of collection of revenues.***

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

## **2.2 Conclusion**

Grants-in-Aid and Central/ State Government assistance constitutes 99 *per cent* of the Council's total receipts.

Out of the total expenditure of ₹ 104.47 crore for the year 2015-16, ₹ 87.56 crore constituting 83.81 *per cent* spent on administrative costs, notably salaries. The balance amount of ₹ 16.91 crore was spent on development activities, including creation of assets.

Comparative analysis of two revenue Departments *i.e.* Land Revenue and Forest, showed that their administrative expenditure (Pay & allowances) was very high and exceeded the Revenue collected.

### 2.3 Recommendations

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



**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 MADC prepares 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 the expenditure under revenue, capital, plan and non-plan:

The MADC annual accounts for the year 2015-16 contain the following seven statements as given in **Table-3.1**:

**Table-3.1**

Sl. No.	Statement No.	Particulars of statements
1.	Statement No. 1	Summary of Transactions
2.	Statement No. 2	Capital Outlay - progressive Capital Outlay
3.	Statement No. 3	Debt Position
4.	Statement No. 4	Loans and Advances by the MADC
5.	Statement No. 5	Detailed Revenue by Minor Heads
6.	Statement No. 6	Detailed account of revenue expenditure by Minor Heads
7.	Statement No. 7	Statement of receipts, disbursements and balances under Heads relating to District Fund and Deposit Fund

### 3.1 Overstatement of Personal Ledger Account

Statement No. 7 of Annual Accounts of the Council depicts receipts, disbursements and balance under heads relating to District Fund and Deposit Fund. In the statement-7 pertaining to the year 2015-16, balance of Personal Ledger Accounts (PLA) on 31 March 2016

was shown as ₹ 494.92 lakh. However, as per Statement No. 3 (Ways & Means of MADDC) of the Annual Accounts, ₹ 3.40 lakh was shown under the PLA and ₹ 491.52 lakh was retained in cash by MADDC. This resulted in overstatement of PLA.

As per Rule 33 of MADCF Rules, 2010, no money should be drawn from the Fund unless it is required for immediate disbursement. Further, it is not permissible to disburse advances from the Fund either for execution of works, the completion of which is likely to take considerable time or to prevent the lapse of budget grants.

Scrutiny of main cash book (2015-16) revealed that Council retained huge cash balances at the end of the month as shown below:

<b>Date</b>	<b>Closing balance (₹ in lakh)</b>
31.01.2016	59.13
28.02.2016	60.48
31.03.2016	491.52

*Source: Cash books of the Council*

The reason for retention of huge cash balance was not on record. Keeping huge cash balance is fraught with the risk of temporary misappropriation of funds.

Council in its reply (April 2018) stated that money was drawn as per requirement from PLA. Cash balance was required since most of the bills were lying unpaid due to non-completion of works and the decision of the Executive Committee was awaited for making payment. Further, the Council added that PLA does not lapse at the end of the year and all bills passed by the Treasury were paid in the next few days without much cash balance left.

The reply was not acceptable since cash balance increased, during the last quarter of 2015-16 indicating that money was drawn from treasury without immediate requirement, which is gross violation of prescribed rules.

***Council should adhere to Fund Rules with respect to revenue collected and remitted to treasury and avoid holding of cash without immediate needs.***

### **3.2 Discrepancies in Statements constituting Annual Accounts**

(A) Seven Statements prescribed by the CAG have significance in presenting various financial aspects of the Council. Statement-5 of the Annual Accounts contains details about Receipts of the Council during the year while Statement-1 depicts summary of transaction of the Council during the year.

Review of Annual Accounts along with Receipt and Expenditure Statement revealed that Council had received ₹ 764.00 lakh under NITI Aayog schemes. However, in Statement 5 it was shown as ₹ 451.61 lakh. The discrepancy in statements constituting Annual Accounts should have been reviewed and reconciled at the time of compilation of Annual Accounts.

(B) The objective of NLCPR Scheme is to fill up the gap in infrastructure sector of the North Eastern Region through sanctioning the projects prioritised by the State Governments. Review of Receipt and Expenditure Statement along with Annual Accounts, revealed that Council had incurred an expenditure ₹ 167.11 lakh under NLCPR scheme during 2015-16. However, as per Statement-6 of the Annual Accounts, Council booked ₹ 145.58 lakh as expenditure under NLCPR. Difference of ₹ 21.53 lakh was not explained anywhere in Annual Accounts.

Thus, due to inconsistency in booking of transactions in statements constituting Annual Accounts, correct expenditure under NLCPR could not be ascertained.

Reply from Council is awaited (June 2021).

***Discrepancies in Statements constituting Annual Accounts should have been reconciled before compilation of Annual Accounts.***

### 3.3 Absence of detailed budget and non-booking of Capital Expenditure

As per Rule 120 and 121 of Mizoram Autonomous District Council Fund Rules, 2010 Statement of estimated revenue and expenditure as well as any supplementary estimates or demands for grants (Annual budget) was to be prepared by the Member-in-charge of Financial Affairs. As per MADCF Rules, 2010, expenditure on Capital outlay shall be classified 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.

It was however, noticed that the budget of the Council for the year 2015-16 did not exhibit item-wise estimated Capital and Revenue expenditure distinctly. As such, Audit could not ascertain the actual allocation against activities taken up during the year and any deviation from the planned activities or shortfalls as per the budget.

Further, it was seen that expenditure of ₹ 441.88 lakh incurred on Capital items was shown as Revenue expenditure in Statement No-6 (Detailed Accounts of Revenue Expenditure) of Annual Accounts 2015-16 instead of reflecting it in Statement No-2.: Capital Outlay.

This resulted in understatement of Capital Outlay and overstatement of Revenue Expenditure by ₹ 441.88<sup>5</sup> lakh.

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Department	Capital item	Amount (₹ in lakh)
Secretariat General Services	Building	2.50
Education and Human Resources P/S	School Building (SPA)	95.00
Local Administration	Market	90.00
Public Works	Mara Student Hostel at Aizawl (NLCPR)	145.58
	MDC Hostel (SPA)	108.80
<b>Total</b>		<b>441.88</b>

Thus, absence of detailed budgeting against Revenue and Capital heads led to misclassification of expenditure.

Reply of the Council is awaited (June 2021).

***Council should adhere to prescribed format of Accounts and exhibit Capital and Revenue expenditure correctly in the Annual Accounts.***

***Council may prepare budget in prescribed format in detail so that transactions may be recorded under appropriate Revenue and Capital head by which Council will have better control over expenditure and exhibit the same correctly in the Annual Accounts.***

### **3.4 Non-maintenance of General Ledger and various other registers**

MADCF Rules provide for maintenance of General Ledger and a number of other registers for better financial management. Scrutiny of records of MADCF revealed the following:

- The Council did not maintain General Ledger as prescribed under Rule 148 (1) of MADCF Rules, which provided for maintenance of General Ledger separately in two volumes— one for Receipt transactions and the other for Expenditure under each budget head.
- The Council did not maintain Control Ledger as prescribed under Rule 148 (2) of MADCF Rules, which provided for maintenance of Control Ledger to record total transactions under all budget heads in a month as recorded in the General Ledger.
- The Council did not maintain Register of Lands, Buildings and other properties belonging to the Council, since its inception, as prescribed under Rule 143 of MADCF Rules.
- During 2015-16, the Council did not carry out annual physical verification of Fixed Assets as prescribed under Rule 192 (1)

of the General Financial Rules, 2005, which provided for physical verification of Fixed Assets at least once in a year and investigation of any discrepancies noticed during such verification.

- During 2015-16, the Council did not maintain Register of Works as prescribed under Rule 102 of the MADCF Rules, which provided for maintenance of Register of Works, in the prescribed format, containing a detailed record of expenditure relating to each sanctioned amount.
- Five test checked departments<sup>6</sup> did not maintain Stock Accounts as prescribed under Rules 135 (1), (2) and 136 of MADCF Rules, although, these departments had procured non-consumable goods<sup>7</sup> worth ₹ 24.04 lakh during the year 2015-16. Non-maintenance of stock accounts was fraught with the risk of misappropriation.

Proper maintenance of above records is necessary for transparent, accurate picture of the affairs of the Council and for taking appropriate decisions by the management. Non-maintenance of these records are not only fraught with the risk of misappropriations, *etc.*, but this also led to misclassification of nature of expenditure.

Council stated (April 2018) that relevant records/ registers would be maintained by the departments concerned in future.

***Council may ensure proper maintenance of accounting and those records with respect to works executed, stores and stocks***

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<sup>6</sup> Public Health Engineering Department, 2. Planning & Programme Implementation Department, 3. Information & Publicity Department, 4. Art & Culture Department and 5. Land Revenue & Settlement Department

<sup>7</sup> 1. Public Health Engineering Department: ₹ 1.64 lakh, 2. Planning & Programme Implementation Department: ₹ 2.35 lakh, 3. Information & Publicity Department: ₹ 1.81 lakh, 4. Art & Culture Department: ₹ 1.12 lakh, and 5. Land Revenue & Settlement Department: ₹ 17.12 lakh  
= ₹ 24.04 lakh

***for transparency and accountability with respect to purchases, utilisation of items and overall accuracy of Accounts.***

### **3.5 Conclusion**

In this Chapter, audit emphasis was on the classification and accounting treatment of transactions in Annual Accounts, internal control and record keeping, *etc.* As such following discrepancies were noticed:

- Council retained huge cash balances without immediate need of money.
- Capital Expenditure was not booked as per Statement 2 and was also understated due to misclassification and Revenue Expenditure was overstated by ₹ 4.42 crore.
- Discrepancies in statements of Annual Accounts with respect to Receipt and Expenditure under Non lapsable Central Pool of Resources and NITI Aayog assistance were noticed.
- Improper maintenance of records with respect to Stores, stocks and works was noticed.

### **3.6 Recommendations**

- i. Council should adhere to MADCF Rules with respect to revenue collected and ensure receipts are remitted to treasury promptly.*
- ii. They may avoid holding of cash without immediate needs.*
- iii. Council is advised to device a system of periodical review of accounting records to identify coexisting mistakes within the accounting period so that corrective action may be taken.*
- iv. Council may reconcile the Closing balances at Treasury with Cashbooks before compiling Annual Accounts. Discrepancies in Annual Accounts with Receipts and Expenditure be reconciled and minimised.*

- v. *Receipts and Expenditure to be correctly classified under Capital and Revenue categories as per Format of Accounts; and*
- vi. *Council may maintain consistency in Statements constituting Annual Accounts.*

**CHAPTER-IV**  
**Compliance Audit Observations**



## Compliance Audit Observations

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

### 4.1 Non-rationalisation of posting of school teachers

In order to achieve better administrative control, quality improvement and expedite rationalisation of posting of Primary School teachers, the State Government issued Notification (August 2002) suggesting the norms for availability of teachers based on enrolment of pupils as shown in **Table-4.1**:

**Table-4.1: Criteria for posting of teachers**

Sl. No.	Enrolment of pupils	Suggested strength of teachers
1.	21 – 40	2 – 3
2.	41 – 100	4 – 5
3.	101 – 150	5 – 6
4.	151 – 200	7 – 8
5.	200 and above	8 – 10

*Source: State Government's Notification (August 2002)*

Audit noticed that the Education & Human Resource Department, MADC did not adopt the State Government's norms. Further, there was no rationale or defined criteria for posting of school teachers in relation to pupil enrolment. The position of teachers' *vis-à-vis* pupils' enrolment as of March 2016 is given in **Appendix-I**.

It was observed that posting of teachers was not rationalised as of March 2016, as detailed below:

- (i) In 50 Middle Schools, there was an overall shortage of 44 teachers; 29 had a shortage of teachers ranging between one and five, while 15 had excess deployment of teachers ranging between one and seven; while the remaining six Middle Schools had teachers as per the norm.

- (ii) In 107 Primary Schools, there was an overall excess of 43 teachers; 36 had a shortage of teachers ranging between one and six, while 50 had excess teachers deployed ranging between one and five; while the remaining 21 Primary Schools had teachers as per the norm.

Excess of teachers in some Primary Schools even when there was an overall shortage of 44 teachers and shortage of teachers in some Middle Schools even when there was an overall excess of 43 teachers indicated that posting of school teachers was done in an ad-hoc manner resulting in skewed distribution of teaching resources. Besides, it had adverse impact on teaching in schools where there was shortage of teachers. Posting of teachers needed to be rationalised in all the Middle and Primary Schools to improve quality of education.

Thus, non-adoption of State Government's orders led to lop-sided deployment of teaching staff in schools and consequently depriving students' access to adequate number of faculties. It also led to recruitment of excess Middle School teachers in terms of the State Government norms.

Reasons for non-adoption of State Government orders by the Council were not on record.

The Council stated (April 2018) that steps would be taken to rationalise the posting of school teachers. Action taken to rationalise posting of school teachers was awaited (April 2019).

***Council may review and revise its policy relating to appointment of teachers and ensure compliance to State Government norms in respect of appointments of teachers in its schools.***

## **4.2 Execution of Rashtriya Krishi Vikash Yojana (RKVY)**

### **A. Animal Husbandry & Veterinary Department**

Rashtriya Krishi Vikas Yojana was initiated in 2007 as an umbrella scheme for ensuring holistic development of agriculture and allied sectors by allowing states to choose their own agriculture

and allied sector development activities as per the district/ state agriculture plan. The main objectives of the scheme are-

- (i) To strengthen the efforts of farmers through creation of required pre and post harvest Agri-infrastructure that increases access to quality inputs, storage, market facilities etc. and enables farmers to make informed choices.
- (ii) To provide autonomy, flexibility to States to plan and execute schemes as per local farmers' needs.

The Council received ₹ 78.90 lakh during the year 2015-16 under RKVY to provide financial assistance to beneficiaries for implementation of activities *e.g.*- Livelihood through Piggery development, Strengthening of Poultry farmers, Backyard Goat Farming and other irrigation facilities like Construction of Check Dam, Construction of Wooden bund and construction of retaining wall, *etc.*

During the year, the Animal Husbandry & Veterinary Department (AH&VD) distributed ₹ 57.00 lakh out of the funds available under RKVY, as assistance to 190 beneficiaries for implementation of activities such as Livelihood through Piggery development, Strengthening of Poultry farmers and Backyard Goat Farming. Details are mentioned in **Table-4.2**:

**Table-4.2**

(₹ in lakh)

Sl. No.	Particulars	No. of beneficiaries	Rate of assistance per head	Amount
1.	Livelihood through Piggery development	92	30,000	27.60
2.	Strengthening of Poultry farmers	86	30,000	25.80
3.	Backyard Goat Farming	12	30,000	3.60
<b>Total</b>		<b>190</b>	<b>-</b>	<b>57.00</b>

Source: Council's records

Audit observed that the Council did not put in place a system to ensure actual utilisation of the assistance provided to the beneficiaries. Thus, Audit could not ascertain how the Council ensured that the funds were actually utilised for the purposes for which they were released and whether the projected benefits had accrued to the beneficiaries.

While accepting the facts, the Council stated (September 2017) that photographic evidence was obtained by the Department while carrying out inspection and monitoring. Further, stated that Utilisation Certificates would be obtained from the beneficiaries and furnished in due course.

For verification of the replies submitted, a joint physical inspection was conducted by Audit with officials of the Department in December 2017. Audit observed that seven out of twelve beneficiaries interviewed continued their respective trades whereas five beneficiaries could not continue due to death of livestock. The Department was unaware of the same since the beneficiaries had not reported the matter. This showed lack of monitoring on the part of the Department, which resulted in the Department being unaware that the intended benefits of the Scheme were not achieved in 41.60 *per cent* of cases test checked.

***Council may carry out studies to measure the benefits/outcomes of the schemes implemented.***

## **B. Soil & Water Conservation Department**

During 2015-16, out of the funds available under RKVY, the Soil & Water Conservation Department (S&WCD) incurred an expenditure of ₹ 34.70 lakh for execution of 28 departmental works, namely Construction of Check Dam, Construction of Log-wood Bund and Construction of Retaining Wall. The fund was disbursed as per details in **Table-4.3**.

**Table-4.3****(₹ in lakh)**

Sl. No.	Name of work	Expenditure
1.	Construction of Check Dam (22 locations)	22.20
2.	Construction of Log-wood Bund (five locations)	5.50
3.	Construction of Retaining Wall (one location)	7.00
<b>Total</b>		<b>34.70</b>

Source: Council's records

Audit noticed that all these the works were executed departmentally by engaging muster-roll labourers. A first and final bill for ₹ 34.70 lakh was passed in the form of contractor's bill, showing the quantity of works done and rates as per detailed estimates and Measurement Books (MBs), which were prepared by the Assistant Engineer (AE)/ Junior Engineer (JE) concerned.

Audit observed that muster rolls showing details of wages paid to labourers and supporting vouchers for the purchase of materials were not on record. Additionally, Registers of Work were not maintained by any of the AEs/ JEs. In the absence of muster rolls and supporting vouchers, Audit could not ascertain the authenticity and regularity of the expenditure of ₹ 34.70 lakh. The Scheme was also not properly monitored as the assets created were not verified on ground. Non-availability of basic records like muster rolls of supply vouchers of the expenditure of the Scheme funds is fraught with chances of diversion of funds. The Council assured (April 2018) that record in support of execution of works by the department would be maintained in future.

***Council may follow due procedure while making payments to contractors, verify relevant records ensure authenticity of bills produced and that the works have actually been executed by the Department.***

### 4.3 Execution of works under North Eastern Council Fund - Hill Terracing

The Soil & Water Conservation Department (S&WCD) incurred an expenditure of ₹ 140.68 lakh for execution of “Hill Terrace construction at degraded *Jhumland* under North Eastern Council Fund (NECF) during 2015-16. Details are as given in **Table-4.4**.

**Table-4.4: Details of construction from North Eastern Council Fund**

(₹ in lakh)

Sl. No.	Particulars	Area (in hectares)	Expenditure incurred
1.	Construction of Hill Terrace at Tisi	59.79	62.15
2.	Construction of Hill Terrace at Theiri	56.71	64.46
3.	Construction of Hill Terrace at Chakhei	12.88	14.07
<b>Total</b>		<b>129.38</b>	<b>140.68</b>

Source: Council's records

Scrutiny of records revealed that the works were executed departmentally by engaging muster-roll labourers. A first and final bill for ₹ 140.68 lakh was passed in the form of contractor's bill, showing the quantity of works done and rates as per detailed estimates and Measurement Books (MBs), which was prepared by the AEs/ JEs concerned.

Audit further noticed that muster rolls showing details of wages paid to labourers and supporting vouchers for the purchase of materials were not on record. Additionally, Registers of Work were not maintained by any of the AEs/ JEs.

Council in its reply stated (September 2017) that muster rolls and vouchers were not insisted upon by the funding agencies and as such no records were maintained. The Council further stated that relevant records such as muster rolls in support of works executed departmentally would be maintained in future.

A joint physical verification (December 2017) of two sites was conducted with Department officials. Audit however, found that 50 *per cent* of the estimated cost was spent by executing the work departmentally and the remaining 50 *per cent* was disbursed in cash to the *Jhumland* owners. There was no provision for disbursement of cash to the beneficiaries in the estimates. The Department did not maintain any Actual Payee Receipts in support of release of the amount to these beneficiaries. As such, the veracity of cash payment could not be checked during audit and the expenditure remained doubtful and fraught with risk of misappropriation and embezzlement of funds.

It was further observed that Hill Terracing was done in a sporadic manner and the entire *Jhumland* was not covered. Also, the work was not easily identifiable due to growth of weeds.

Thus, the veracity of the expenditure of ₹ 140.68 lakh incurred on Hill Terracing remains doubtful. As such, appropriate administrative action may be initiated against the officials for violation of the scheme guidelines.

***Council may adhere to scheme guidelines while implementing it to achieve intended benefits. Council may also ensure maintenance of proper records with respect to transactions made out of scheme funds to preserve transparency in execution of scheme and prevention of risk of misappropriation of funds, etc.***

#### **4.4 Execution of works under NITI Aayog (One Time Assistance)**

The Government of Mizoram allocated and released (28 March 2016) ₹ 764.00 lakh from NITI Aayog as ‘One Time Assistance to Sixth Schedule Areas’ to the Council for the year 2015-16.

The following deficiencies were noticed in the execution of works under NITI Aayog:

**A. Public Works Department - Irregular award of work**

The Public Works Department (PWD) was allocated ₹ 107 lakh for execution of various works. As per cash book, ₹ 60 lakh was disbursed to 22 contractors as an advance for execution of various works on 31 March 2016. Details are as shown in **Appendix-II**. It was observed during audit that:

- The PWD awarded works to 22 contractors without calling tenders in contravention of the MADCF Rules thereby depriving the Council the benefits of obtaining competitive bids.
- Four works were awarded to multiple contractors.
- Advance payments of ₹ 60 lakh were made before issue of work orders<sup>8</sup> in contravention of Rule 107 of the MADCF Rules.

Reasons for award of works without calling tenders, issuance of one work order to multiple contractors and payment of advances before issue of work orders was not on record.

While accepting the facts, the Council stated (April 2018) that necessary action will be taken to rectify the shortcomings in future.

***It is recommended that administrative action be initiated against the officials responsible for violation of the established norms and procedures.***

**B. Public Health Engineering Department - Non-adherence to prescribed Rules**

The Council allocated and released (March 2016) ₹ 17 lakh to Public Health Engineering Department (PHED) for construction of RCC water tanks in rural areas. Details of construction

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<sup>8</sup> Work orders were issued between 22 April 2016 and 31 May 2016 and the works were commenced between 25 April 2016 and 01 June 2016

works have been shown in **Appendix-III**. Audit observed the following:

- **Execution of works prior to issue of Administrative and Expenditure sanction**

The Department issued work orders (February 2016) to 20 contractors. All the 20 works commenced (February 2016) and recorded as completed and measured either on or before 30 March 2016. Payments to the contractors were also made on 31 March 2016.

Audit however noticed that all the works were awarded and executed prior to receipt of Administrative and Expenditure sanction (28 March 2016). The works were said to have been executed by the MADCF in anticipation of receipt of funds.

The Council stated (April 2018) that sanction of ₹ 17 lakh was received on the verge of closing of financial year. It was imperative that works for construction of water tanks were completed before the end of financial year. The Council also stated that such lapses would be avoided in future.

The reply was not acceptable since the works could not be executed in anticipation of the Administrative and Expenditure sanction. As such, this calls for investigation in the matter to check about the authenticity of work done.

- **Award of work without calling tenders**

As per Rule 95 of MADCF Rules, 2010, all works shall be awarded after inviting tenders in the most open and public manner and executing agreement in writing, which should be previously and definitely expressed, and also should state the quantity and quality of the work to be done, the specifications to be complied, the conditions to be observed, the security to be lodged, the terms upto which the payments will be made, and the

penalties exacted with any provisions necessary for safeguarding the property entrusted to the contractor.

Audit noticed that the Department awarded (February 2016) works to local contractors without inviting tenders in violation of MADCF Rules. Moreover, there were no records of the conditions and consideration under which the contractors were selected, and works were awarded without specific terms and conditions. Execution of works and making payment thereon is a violation of rules.

While accepting the facts, the Council stated (April 2018) that relevant rules would be followed in future.

***It is recommended that administrative action should be initiated against the officials responsible for violation of the established norms and procedures.***

- **Selection of work sites**

The selection of site or location of water tanks in rural areas was not on record. The Council stated (April 2018) that site selection was done on the proposal of works of the Village Councils which were approved by the MADC. It was also stated that relevant records/ selection register would be maintained in future.

In the absence of relevant records, audit could not ascertain the claim of the Council regarding the process of selection of work sites.

- **Construction of Retaining Wall instead of RCC water tank in New Colony-IV, Siaha**

Audit noticed that construction of RCC water tank was changed to retaining wall on the verbal instruction of the higher authority for construction of the same at a water point in New Colony, Siaha for ₹one lakh without preparing a revised estimate.

Scrutiny of records, however, revealed that the First and Final bill and the MBs were prepared as per the estimate for RCC water tank.

While accepting the fact, the Council stated (April 2018) that due to limited time the bill and MB could not be changed. The Council also stated that proper construction manual will be followed to avoid such irregularities in future.

***This being a case of diversion of fund, the matter needs investigation and fixing of responsibility.***

***Council may ensure strict adherence to prescribed rules for better financial control and to avoid cost and time over run.***

- **Non-deduction of Workers' cess**

As per Department of Labour, Employment and Industrial Training, Government of Mizoram Office Memorandum (March 2012 and May 2012) “all the Departments shall ensure deduction of cess at the rate of one per cent on the cost of construction works/projects from the contractors’ bills according to the Building and Other Construction Workers’ Welfare Cess Act, 1996 and the Central Rules made there under in 1998. The provisions of these Acts and Rules were implemented by the State Government since March 2011”.

However, Department did not deduct Labour Cess amounting to ₹ 17,000 from 20 contractors’ bills. Non-deduction of Labour Cess not only resulted in undue benefits to the contractors but it also led to denial of benefits to construction workers.

The Council stated (April 2018) that the matter will be discussed in the District Council session. However, the decision of the Council was awaited (April 2019).

***Council may ensure timely deduction and transfer of Labour Cess to the Building and other Construction Labour Welfare Board of the State so that fund can be utilised on welfare activities for building and other construction workers, who work in high-risk environment.***

#### **4.5 Maintenance of vehicles**

As per delegation of financial powers notified (April 2013) by the Finance Department, MADC, the financial power of all heads of administrative department under MADC in respect of Motor vehicle was ₹1,500 subject to prior approval from the Executive Member concerned. In case of bill above ₹1,500, report from the Motor Vehicle Inspector (MVI), Road Transport Department, MADC shall be obtained.

##### **A. Local Administration Department**

The Executive Committee, MADC accorded (03 June 2015) approval for utilisation of ₹ nine lakh<sup>9</sup> towards maintenance and repairing of vehicles under Local Administration Department (LAD).

Scrutiny of records of the LAD revealed that ₹ nine lakh was utilised towards maintenance and repair of vehicles including procurement of High-Speed Diesel (HSD). Details are given in **Appendix-IV**

It was observed during audit that:

- There was no expenditure sanction order for all the payments made towards procurement of HSD of ₹ two lakh and repair of vehicles for ₹ seven lakh.
- There were no bills/vouchers in support of expenditure of ₹ 18,000 (Sl. No. 14 and 25) of **Appendix-IV**.

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<sup>9</sup> 10 per cent contractor's profit portion of execution of Main Market Building at Tipa-V under Special Plan Assistance Fund 2014-15 of ₹ 90 lakh

- The vehicle numbers were not available in respect of expenditure for ₹ 1,30,000 (Sl. No. 15 and 19) of **Appendix-IV**.
- Stock and Issue register in connection with procurement and issue of 3,800 litres of HSD was not maintained.
- Relevant records such as car diary, log book, inventory register, *etc.* were not maintained.
- Though all of the bills were above ₹1,500, report of the MVI was not obtained in contravention of the delegation of financial powers.

Thus, the genuineness of the expenditure of ₹ nine lakh could not be validated in audit.

Similarly, the LAD was allocated (July 2015) ₹ 0.50 lakh out of total allocation of ₹ 65.00 lakh under Infrastructure scheme under Thirteenth Finance Commission for “Maintenance of Vehicle and POL<sup>10</sup>”. It was noticed that the LAD incurred an expenditure of ₹97,200 towards repair of the vehicles.

Scrutiny of records revealed the following:

- There was no expenditure sanction order for all the payments towards repair of vehicles for ₹ 97,200.
- Relevant records such as car diary, log book, inventory register, *etc.* were not maintained.
- The Department did not obtain report from the MVI, Transport Department in contravention of delegation of financial powers.
- An expenditure of ₹ 97,200 was incurred against the allocation of ₹ 50,000 towards maintenance of vehicles resulting in excess expenditure of ₹ 47,200.

In view of the facts mentioned above, the genuineness of the expenditure of ₹ 97,200 could not be vouchsafed.

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<sup>10</sup> Petrol, Oil and Lubricant

The Council stated (April 2018) that relevant records such as stock and issue register, car diary, log book, report of MVI, etc. will be maintained in future.

***Council may ensure action against the officials at fault after conducting necessary investigation.***

***Council may provide adequate budget for running and maintenance of vehicles.***

## **B. Expenditure on Motor Vehicles**

Scrutiny of records of five test checked departments<sup>11</sup> under the Council revealed that an expenditure of ₹ 6.65 lakh was incurred towards maintenance of motor vehicles (MV) during 2015-16. Bill amounts ranged from ₹ 1,600 to ₹ 64,570 per bill as detailed in **Appendix-V**.

Audit observed that departments did not obtain prior permission from the Executive Member concerned for incurring expenditure under MV head. None of the departments had obtained assessment report from the MVI for expenditure incurred on vehicle maintenance beyond ₹ 1,500 per bill. Payment was done directly without expenditure order of the Head of Departments. Further, departments having motor vehicles did not maintain log books and car diary to ascertain the mileage covered and all the necessary maintenance done on the vehicles. Moreover, MV bills were not endorsed and certified by the Executive Secretary of the Council, which is a violation of MADCF Rules. None of the departments maintained stock and issue register of POL purchase and coupon system of POL was not found maintained in the departments. There was an expenditure of ₹ 5,67,008 (₹ 6,64,508 *minus* ₹ 97,500) on motor vehicles beyond the

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<sup>11</sup> 1. General Administration Department, 2. Agriculture & Horticulture Department, 3. Art & Culture Department, 4. Public Health Engineering Department and 5. Planning & Programme Implementation Department

financial power of the Head of Department as detailed in **Appendix-V**.

The Council stated (April 2018) that relevant rules would be followed in future. Action taken on compliance with rules was awaited as of April 2019.

***Council may ensure strict adherence to the prescribed limits to keep its administrative cost within allocation.***

#### **4.6 Shortcomings in the utilisation of one-time assistance fund**

The Planning & Programme Implementation Department (Department) was allocated ₹ 10.00 lakh as One-Time Assistance for purchase of tools and equipment. As per sanction order, the amount should not be utilised for any other purpose other than for which it was sanctioned.

The Department incurred an expenditure of ₹ 10.00 lakh as detailed in **Table-4.5**:

**Table-4.5: Details of expenditure out of One-Time Assistance for purchase of tools and equipment**

(Amount in ₹)

Sl. No.	Vr. No. & date of payment	Amount	Bill No. & date	Particulars	Name of store
1.	1/31.03.16	6,12,500	11/30.03.16	175 bundles of GCI Sheets	M/s N. Nadaw Store
2.	2/31.03.16	3,00,000	17/31.03.16	42 life jackets, 20 helmets, 40 hand gloves, etc.	M/s Five Sister Store
3.	3/31.03.16	46,350	10/14.02.16	Engine overhauling, battery sup, Dynamo sup, Radiator, etc. for MZ-03-1443	M/s Puia Motor Works

Sl. No.	Vr. No. & date of payment	Amount	Bill No. & date	Particulars	Name of store
4.	4/31.03.16	41,150	18/15.03.16	Brake pad changing, brake lining, wheel bearings, oil, rear hub shaft, etc. for MZ-03-3634	M/s Puia Motor Works
<b>Total</b>		<b>10,00,000</b>	--	--	--

Source: Council's records

Audit observed that the following:

- The proposed list of tools and equipment for procurement was not on record.
- The Department procured 175 bundles of GCI sheets and tools and equipment worth ₹ 9,12,500 (₹ 6,12,500 plus ₹ 3,00,000) from two firms without inviting tender in contravention of MADCF Rules.
- Supply order, as well as expenditure sanction of the Head of Department, was not on record.
- The tools and equipment procured were not recorded in the stock and issue register maintained by the department. Moreover, the bills/ vouchers were not countersigned by the Executive Secretary of the Council.
- ₹ 87,500 (₹ 46,350 plus ₹ 41,150) was diverted towards repair charges of two vehicles, *i.e.*, MZ-03-3634 and MZ-03-1443. The department, however, did not maintain records such as vehicle log books and car diary.

Further, report of the MVI, to justify these repairs was neither obtained nor was the bills/ vouchers countersigned by the Executive Secretary of the Council.

Reasons for not inviting tender/ quotations and approval for diversion of fund were not on record.

While accepting the fact the Council stated (April 2018) that relevant rules and procedures would be followed in future.

The reply of the Council is not convincing as the case is another instance of flouting the provision of the procurement rules.

***Council may take necessary action against persons concerned for above lapses.***

#### **4.7 Expenditure on Travelling Allowance/ Daily Allowance**

As per the Delegation of Financial Power as contained in MADC Notification dated 17 April 2013, the nature of power delegated to Head of Departments on Expenditure on Travelling Allowance (TA)/ Daily Allowance (DA) is ₹ 1,500 where all Head of Departments shall or may otherwise require a detailed tour of official duty only within MADC Area.

Scrutiny of records of six test checked departments<sup>12</sup> revealed that the departments spent ₹ 6.44 lakh towards TA/ DA during 2015-16.

Audit observed that:

- No travelling ticket and mode of travel was attached with the TA/ DA bills to ascertain actual journey performed.
- Payment of TA/ DA was made without expenditure order of the Head of Departments.
- Hotel/ lodging receipts were not found attached with any of the TA/ DA bills.

<sup>12</sup> 1. Agriculture and Horticulture Department, 2. Art and Culture Department, 3. Information and Publicity Department, 4. Public health Engineering Department, 5. Planning and Programme Implementation Department and 6. Sericulture Department

- TA bills were not endorsed and certified by the Executive Secretary of the Council which is must for passage of the TA bills as per MADCF Rules, 2010.
- An expenditure of ₹ 5,16,990 was incurred on TA/ DA beyond the Delegated Financial Power of the Head of Departments.

The Council in its reply (April 2018) stated that the departments concerned will be instructed to follow relevant rules in future. However, the instructions imparted to the departments were awaited (April 2019).

The reply was not acceptable as Council did not observed rules while finalising the claims.

***The Council should scrutinise the travel bills, take necessary action to recover excess amount paid as TA/ DA and take action against persons responsible for passing bills in violation of prescribed rules/ procedures.***

#### **4.8 Outstanding Inspection Reports**

As per Rule 147 of MADCF Rules, 2010 Audit objections and Inspection Reports issued by Accountant General (Audit) or the Examiner of Local Accounts shall be replied to and settled expeditiously.

Audit observations on financial irregularities and defects in maintenance of annual accounts noticed during the local audit which are not settled on the spot are communicated to the Executive Secretary, MADC and to the next higher authorities through Audit Inspection Reports. However, at the end of 2015-16, 10 Inspection Reports containing 78 Paragraphs were awaiting remedial measures.

#### **4.9 Conclusion**

The audit focuses on the functioning of the Council, viz. financial management, development activities, internal control

and monitoring, *etc.* Based on issues highlighted in this report it is concluded that:

- The posting of teachers in school was not rationalised. In 50 Middle Schools, there was an overall shortage of 44 teachers; 29 had a shortage of teachers ranging between one and five, while 15 had excess deployment of teachers ranging between one and seven; while the remaining six Middle Schools had teachers as per the norm.
- In 107 Primary Schools, there was an overall excess of 43 teachers; 36 had a shortage of teachers ranging between one and six, while 50 had excess teachers deployed ranging between one and five; while the remaining 21 Primary Schools had teachers as per the norm.
- Council did not put in place a system to ensure actual utilisation of the cash assistance provided to the beneficiaries under RKVY Scheme.
- Expenditure of ₹ 34.70 lakh from RKVY scheme for construction of wood bund, retaining wall and check dam could not be verified in absence of muster rolls showing details of wages paid to labourers and supporting vouchers for the purchase of materials.
- Expenditure of ₹ 140.68 lakh on construction work started to be executed under North Eastern Council Fund, could not be verified in absence of proper records.
- Deficiencies such as- works executed without tendering, non-maintenance of records in support of payments to Contractors, diversion of funds and non-deduction of labour cess were noticed in the execution of works from assistance provided to the Council, by NITI Aayog.
- Council incurred expenditure on repair and maintenance of motor vehicles beyond the prescribed limit and in violation of prescribed rules.

- Expenditure of ₹ 10 lakh on procurement of tools and equipment was in violation of MADCF Rules, 2010.
- Expenditure of ₹ 6.44 lakh towards TA/ DA during 2015-16 could not be vouched as correct in absence of supporting documents and verification by the Council's Executive Secretary.

#### **4.10 Recommendations**

*The Council may consider the following recommendations:*

- i. Council may ensure compliance to State norms in respect of appointments of teachers in its schools and carry out rationalisation in deployment of teachers across Council area.*
- ii. Council may follow due procedures while making payments to contractors, verify relevant records and ensure authenticity of bills produced.*
- iii. Council may develop adequate monitoring system to ensure intended benefits to the beneficiaries for which grants are disbursed under various purposes.*
- iv. Council may adhere to scheme guidelines during implementation so as to achieve intended benefits. Council may also ensure maintenance of proper records with respect to transactions made out of scheme funds in interest of transparency in execution of schemes.*
- v. Council may ensure that Departments follow tendering procedures for award of works. Responsibility may be fixed for the lapses in following prescribed procedures in this regard.*
- vi. Council may investigate and fix responsibility for diversion of funds.*
- vii. Council may ensure timely deduction and transfer of Labour Cess to the Building and other Construction Labour Welfare Board of the State so that fund can be utilised*

- on welfare activities for building and other construction workers.*
- viii. *Systems for strengthening internal controls and checks in the Council Departments and Subordinate offices may be put in place on priority so that proper records in support of activities may be maintained; and*
- ix. *Council may constitute Audit Committee to discuss Audit Reports and ensure action on audit observations.*



**Aizawl**  
**The 20 October 2021**

**(LHUNKHOTHANG HANGSING)**  
**Principal Accountant General**

**Countersigned**



**New Delhi**  
**The 29 October 2021**

**(GIRISH CHANDRA MURMU)**  
**Comptroller and Auditor General  
of India**



# APPENDICES



# APPENDICES

## Appendix-I

**Statement showing the details of teachers' *vis-à-vis* enrolment of students in Middle Schools and Primary Schools under School Education, MADC as of March 2016**

*(Reference: Paragraph-4.1)*

Sl. No.	Name of School and Location	No. of Teacher	No. of Student			Required No. of teacher as per State Government's norms	Shortage/ Excess
			Boys	Girls	Total		
<b>A. Middle School:</b>							
1.	Meisavaih	6	24	27	51	5	1
2.	New Colony	7	21	31	52	5	2
3.	Eastern	4	37	33	70	5	-1
4.	Lorrain	15	78	87	165	8	7
5.	Beulah	5	58	44	102	6	-1
6.	ECM	8	59	60	119	6	2
7.	Auxilium	7	73	96	169	8	-1
8.	Meisatlah	7	67	60	127	6	1
9.	Council Vaih	7	32	21	53	5	2
10.	Amobyu	4	5	4	9	3	1
11.	Theiva	5	34	31	65	5	0
12.	Phura	2	41	56	97	5	-3
13.	Kiasie	2	27	16	43	5	-3
14.	Laty	4	1	11	12	3	1
15.	Pala	3	14	30	44	5	-2
16.	Chhaolo	5	56	41	97	5	0
17.	Chakhei	3	34	36	70	5	-2
18.	No-aotla	6	56	36	92	5	1
19.	Amotlah	2	21	20	41	5	-3
20.	Tisopi	3	28	21	49	5	-2
21.	Siata	5	33	28	61	5	0
22.	Thiahra	4	16	22	38	3	1
23.	Lobo	3	42	33	75	5	-2
24.	Iana	2	33	25	58	5	-3
25.	Kaladan	2	14	9	23	3	-1
26.	Phusa	3	12	8	20	3	0
27.	Siasi	2	18	17	35	3	-1
28.	Saikao	6	27	24	51	5	1
29.	Tipa 'B'	4	38	29	67	5	-1

Sl. No.	Name of School and Location	No. of Teacher	No. of Student			Required No. of teacher as per State Government's norms	Shortage/ Excess
			Boys	Girls	Total		
30.	Tipa 'V'	7	8	14	22	3	4
31.	Tipa 'D'	2	29	20	49	5	-3
32.	Theiri	2	30	33	63	5	-3
33.	Khopai	3	39	56	95	5	-2
34.	Mawhro	3	24	36	60	5	-2
35.	Chheihlu	3	31	31	62	5	-2
36.	Tisi	3	40	33	73	5	-2
37.	Chapi	4	33	39	72	5	-1
38.	Zyhno	1	56	74	130	6	-5
39.	Laki	2	35	25	60	5	-3
40.	Siatlai	4	11	14	25	3	1
41.	Ahmypi	3	14	23	37	3	0
42.	Tokalo	2	19	15	34	3	-1
43.	Model	1	8	10	18	3	-2
44.	Education Vaih	0	32	28	60	5	-5
45.	Kaochao 'E'	0	36	30	66	5	-5
46.	Zero	1	15	26	41	5	-4
47.	Bymary	4	15	11	26	3	1
48.	Lopu	0	46	37	83	5	-5
49.	New Laty	6	25	21	46	5	1
50.	Vahia	5	22	38	60	5	0
<b>Total</b>		<b>192</b>	<b>1,567</b>	<b>1,570</b>	<b>3,137</b>	<b>236</b>	<b>-44</b>
<b>B. Primary School:</b>							
1.	AMOBYU B P/S - I (Amobyu)	8	17	23	40	3	5
2.	AMOBYU B P/S - II (Amobyu)	4	39	24	63	5	-1
3.	AMOBYU 'CH' P/S (Amobyu 'Ch')	6	37	20	57	5	1
4.	AMOTLAH P/S - I (Amotlah)	5	28	27	55	5	0
5.	AMOTLAH P/S - II (Amotlah)	2	21	25	46	5	-3
6.	BAZAR P/S (Siaha)	9	40	39	79	5	4
7.	CHAKHEI - I P/S-I (Chakhei)	5	43	39	82	5	0

Sl. No.	Name of School and Location	No. of Teacher	No. of Student			Required No. of teacher as per State Government's norms	Shortage/ Excess
			Boys	Girls	Total		
8.	CHAKHEI - I P/ S-II (Chakhei)	3	44	35	79	5	-2
9.	CHAKHEI - II P/S (Chakhei)	5	33	33	66	5	0
10.	CHAKHEITLAH P/ S (Chakhei)	6	36	34	70	5	1
11.	CHHAOLO P/S - I (Chhaolo)	6	46	35	81	5	1
12.	CHHAOLO P/S - II (Chhaolo)	4	27	22	49	5	-1
13.	CHHAOLO - II P/S (Chhaolo-II)	5	39	50	89	5	0
14.	COLLEGE VAIH - I P/S - I (Siaha)	9	39	33	72	5	4
15.	COLLEGE VAIH - I P/S - II (Siaha)	5	40	17	57	5	0
16.	COLLEGE VAIH - II P/S (Siaha)	5	33	39	72	5	0
17.	COUNCIL VAIH P/S (Siaha)	11	62	50	112	6	5
18.	ECM VAIH P/S (Siaha)	9	39	46	85	5	4
19.	IANA P/S- I (Iana)	6	38	36	74	5	1
20.	IANA P/S- II (Iana)	6	31	27	58	5	1
21.	KAOCHAO 'E' P/S - I (Kaochao 'E')	7	17	18	35	3	4
22.	KAOCHAO 'E' P/S - II (Kaochao 'E')	1	12	11	23	3	-2
23.	KAOCHAO 'E' P/S - III (Kaochao 'E')	1	27	32	59	5	-4
24.	KIASIE P/S - I (Kiasie)	6	28	22	50	5	1
25.	LATY P/S (Laty)	3	35	33	68	5	-2
26.	LOBO P/S - I (Lobo)	6	24	24	48	5	1

Sl. No.	Name of School and Location	No. of Teacher	No. of Student			Required No. of teacher as per State Government's norms	Shortage/ Excess
			Boys	Girls	Total		
27.	LOBO P/S- II (Lobo)	5	49	42	91	5	0
28.	L.E.S. (Siaha)	7	206	224	430	10	-3
29.	MAISA P/S (Maisa)	7	23	28	51	5	2
30.	MEISATLAH P/S - I (Siaha)	9	55	52	107	6	3
31.	MEISAVAIH P/S - I (Siaha)	10	49	36	85	5	5
32.	MEISAVAIH P/S - II (Siaha)	3	26	36	62	5	-2
33.	NEW COLONY -I P/S (Siaha)	3	65	86	151	8	-5
34.	NEW COLONY -II P/S (Siaha)	8	13	17	30	3	5
35.	NEW COLONY -III P/S (Siaha)	8	30	38	68	5	3
36.	NEW LATY P/S - I (New Laty)	4	19	20	39	3	1
37.	NEW LATY P/S - II (New Laty)	3	24	25	49	5	-2
38.	NEW SAIKAO P/S (New Saikao)	4	15	26	41	5	-1
39.	NEW SIAHA P/S - I (Siaha)	8	15	15	30	3	5
40.	NEW SIAHA P/S - II (Siaha)	10	54	56	110	6	4
41.	NO-AOTLAH P/S - I (No-aotlah)	5	44	42	86	5	0
42.	NO-AOTLAH P/S - II (No-aotlah)	5	36	41	77	5	0
43.	NO-AOTLAH P/S - III (No-aotlah)	3	52	54	106	6	-3
44.	OLD SIAHA (Siaha)	10	78	63	141	6	4
45.	PALA P/S (Pala)	8	27	22	49	5	3
46.	PHURA P/S - I (Phura)	4	42	32	74	5	-1

Sl. No.	Name of School and Location	No. of Teacher	No. of Student			Required No. of teacher as per State Government's norms	Shortage/ Excess
			Boys	Girls	Total		
47.	PHURA P/S - II (Phura)	4	57	49	106	6	-2
48.	PHURA P/S - III (Phura)	1	13	15	28	3	-2
49.	RIASIKA P/S (Riasika)	2	23	19	42	5	-3
50.	SIAHATLAH P/S - I (Siaha)	5	33	47	80	5	0
51.	SIAHATLAH P/S - II (Siaha)	5	31	34	65	5	0
52.	SIAHATLAH P/S - III (Siaha)	6	31	55	86	5	1
53.	SIASI P/S (Siasi)	6	39	36	75	5	1
54.	SIATA P/S - I (Siata)	5	23	25	48	5	0
55.	SIATA P/S - II (Siata)	6	42	35	77	5	1
56.	SIATA P/S - III (Siata)	2	30	16	46	5	-3
57.	THEIVA P/S - I (Siata)	7	28	22	50	5	2
58.	THEIVA P/S - II (Siata)	3	32	28	60	5	-2
59.	THIAHRA P/S (Thiahra)	5	45	43	88	5	0
60.	THOSAI P/S (Siaha)	6	15	12	27	3	3
61.	TIPI ' F ' P/S (Tipi 'F')	6	32	27	59	5	1
62.	TISOPI P/S - I (Tisopi)	5	41	36	77	5	0
63.	TISOPI P/S - II (Tisopi)	3	17	14	31	3	0
64.	ZERO P/S - I (Amobyu Vaihthie)	6	22	28	50	5	1
65.	ZERO P/S - II (Amobyu Vaihthie)	3	40	20	60	5	-2
66.	AHMYPI P/S (Ahmypi)	5	42	34	76	5	0

Sl. No.	Name of School and Location	No. of Teacher	No. of Student			Required No. of teacher as per State Government's norms	Shortage/ Excess
			Boys	Girls	Total		
67.	BYMARI P/S (Bymari)	5	60	40	100	5	0
68.	CHAPI P/S - I (Chapi)	6	36	26	62	5	1
69.	CHAPI P/S - II (Chapi)	6	28	62	90	5	1
70.	CHAPI P/S - III (Chapi)	3	18	23	41	5	-2
71.	CHHEIHLU P/S - I (Chapi)	6	50	37	87	5	1
72.	CHHEIHLU P/S - II (Chapi)	4	87	39	126	6	-2
73.	KHOPAI P/S - I (Khopai)	5	71	61	132	6	-1
74.	KHOPAI P/S - II (Khopai)	4	75	49	124	6	-2
75.	LAKI P/S - I (Laki)	6	44	48	92	5	1
76.	LAKI P/S - II (Laki)	8	63	51	114	6	2
77.	LODAW P/S (Lodaw)	4	19	20	39	3	1
78.	LOMASU P/S (Lomasu)	4	39	39	78	5	-1
79.	LOPU P/S - I (Lopu)	4	46	32	78	5	-1
80.	LOPU P/S - II (Lopu)	4	33	33	66	5	-1
81.	LOPU P/S - III (Lopu)	4	37	46	83	5	-1
82.	MAWHRO P/S - I (Lopu)	6	21	32	53	5	1
83.	MAWHRO P/S - II (Mawhro)	2	28	24	52	5	-3
84.	MIEPU P/S - I (Miepu)	5	23	19	42	5	0
85.	MIEPU P/S - II (Miepu)	6	8	18	26	3	3
86.	SAIKAO P/S - I (Saikao)	10	26	26	52	5	5
87.	SAIKAO P/S - II (Saikao)	5	33	31	64	5	0

Sl. No.	Name of School and Location	No. of Teacher	No. of Student			Required No. of teacher as per State Government's norms	Shortage/ Excess
			Boys	Girls	Total		
88.	LORRAIN VILL P/S (Saikao)	6	14	30	44	5	1
89.	SIATLAI P/S (Siatlai)	5	33	26	59	5	0
90.	THEIRI P/S - I (Theiri)	7	25	31	56	5	2
91.	THEIRI P/S - II (Theiri)	4	27	36	63	5	-1
92.	TIPA 'B' P/S - I (Tipa 'B')	6	22	25	47	5	1
93.	TIPA 'B' P/S - II (Tipa 'B')	2	26	27	53	5	-3
94.	TIPA 'D' P/S (Tipa 'D')	7	20	18	38	3	4
95.	TIPA 'V' P/S - I (Tipa 'V')	8	9	8	17	3	5
96.	TIPA 'V' P/S - II (Tipa 'V')	7	42	35	77	5	2
97.	NEW LIGHT P/S (Tipa 'V')	2	83	84	167	8	-6
98.	TISI P/S - I (Tisi)	7	25	24	49	5	2
99.	TISI P/S - II (Tisi)	8	7	15	22	3	5
100.	TISI P/S - III (Tisi)	5	49	22	71	5	0
101.	TOKALO P/S - I (Tokalo)	6	29	18	47	5	1
102.	TOKALO P/S - II (Tokalo)	3	30	35	65	5	-2
103.	VAHIA P/S - I (Vahia)	4	45	48	93	5	-1
104.	VAHIA P/S - II (Vahia)	3	41	43	84	5	-2
105.	ZYHNO P/S - I (Zyhno)	4	28	28	56	5	-1
106.	ZYHNO P/S - II (Zyhno)	6	43	38	81	5	1
107.	LOTAI P/S (Zyhno)	6	36	26	62	5	1
<b>Total</b>		<b>571</b>	<b>3,912</b>	<b>3,717</b>	<b>7,629</b>	<b>528</b>	<b>43</b>

Source: Council's record

Appendix-II

Statement showing the details of advances disbursed to 22 contractors for execution of various works by PWD, MADC during 2015-16

(Reference: Paragraph-4.4(A))

Sl. No.	Name of work	Name of Contractor	Voucher No.	Work Order No.	Date	Estimated Amount	Advance Payment made on 31 March 2016	Period of execution		Measurement Book No.	Page No.
								From	To		
<b>(A) Construction of RCC Culvert</b>											
1.	PMGSY Road at Vahia	H. Beimo of Vahia	87	MADC.71/PWD/2015-16/58	09.05.16	4.00	1.50	13.05.16	16.06.16	1	1 to 3
2.	R. Kama	V. Pattua of Vahia	88	MADC.71/PWD/2015-16/59	09.05.16	5.00	2.00	13.05.16	18.06.16	1	4 to 5
3.	Zuali paw Tikhao Pachiahpa	HC. Beichono of Vahia	89	MADC.71/PWD/2015-16/60	09.05.16	5.00	2.00	13.05.16	17.06.16	1	6 to 7
4.	R. Akha	RL Paw-u & Friends of Meipu	90	MADC.71/PWD/2015-16/62	09.05.16	8.00	3.00	13.05.16	18.06.16	1	8 to 9
5.	Zuali paw Tikhao Pachiahpa	K. Beihu of Vahia	91	MADC.71/PWD/2015-16/61	09.05.16	14.00	5.00	13.05.16	20.06.16	1	10 to 12

Sl. No.	Name of work	Name of Contractor	Voucher No.	Work Order No.	Date	Estimated Amount	Advance Payment made on 31 March 2016	Period of execution		Measurement Book No.	Page No.
								From	To		
6.	Moko Pachiepa	KC. Zittua, ECM viah	92	MADC.71/ PWD/2015- 16/63	09.05.16	4.00	1.50	13.05.16	21.06.16	1	13 to 15
7.	Chheihlu and Chakhei Road at RiBako	TT. Vachhue of Chakhei	93	MADC.71/ PWD/2015- 16/48	25.04.16	12.00	5.00	26.04.16	27.05.16	5	1 to 3
8.	Chakhei to Chheihluroat at R. Leihlai	VCP Chheihlu	94	MADC.71/ PWD/2015- 16/49	25.04.16	5.00	2.00	26.04.16	20.05.16	5	3 to 5
9.	Chakhei to Chheihlu road	B. Viacho of Chakhei-II	95	MADC.71/ PWD/2015- 16/70	25.04.16	5.00	2.00	26.04.16	27.05.16	5	5 to 7
10.	Council Viah, Siaha	H. Thanga & Friends of Siaha	102	MADC.71/ PWD/2015- 16/44	25.04.16	13.00	5.00	26.04.16	24.05.16	2	1
<b>Total (A)</b>						<b>75.00</b>	<b>29.00</b>	--	--	--	--
<b>(B) Construction of Bouldering of Stone</b>											
11.	approach to Kalytia at Zero	C. Kawlua & Party of Amobyu 'B'	96	MADC.71/ PWD/2015- 16/54	06.05.16	4.00	1.50	09.05.16	24.05.16	2	2
12.	approach to Kalytia at Zero	Zahnei & Friend of Zeropoint	97	MADC.71/ PWD/2015- 16/55	06.05.16	4.00	1.50	09.05.16	24.05.16	2	6 to 7

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Sl. No.	Name of work	Name of Contractor	Voucher No.	Work Order No.	Date	Estimated Amount	Advance Payment made on 31 March 2016	Period of execution		Measurement Book No.	Page No.	
								From	To			
13.	approach to Kalytia at Zero	K. Dinsanga of Zeropoint	98	MADC.71/ PWD/2015- 16/67	30.05.16	5.00	2.00	01.06.16	29.06.16	2	9 to 10	
14.	Const. of Theiva to Saikao Road	Beitua & Party of Theiva	99	MADC.71/ PWD/2015- 16/65	19.05.16	13.00	5.00	20.05.16	15.06.16	3	4 to 7	
15.	Const. of Theiva to Saikao Road	HC. Macho & Friend of Lobo	100	MADC.71/ PWD/2015- 16/51	05.05.16	13.00	5.00	20.05.16	19.06.16	3	7 to 10	
16.	Const. of Theiva to Saikao Road	Vabei of Saikao	101	MADC.71/ PWD/2015- 16	31.05.16	6.00	2.00	01.06.16	15.06.16	3	10 to 12	
<b>Total (B)</b>							<b>45.00</b>	<b>17.00</b>	--	--	--	--
<b>(C) Rigid pavement</b>												
17.	Rigid pavement at Zyhno	VCP of Zyhno	103	MADC.71/ PWD/2015- 16/40	22.04.16	3.00	1.00	01.06.16	29.06.16	2	11	
18.	Ridgid pavement at Zyhno	LC. Lawkhei of Zyhno	104	MADC.71/ PWD/2015- 16/39	22.04.16	3.50	3.00	01.06.16	29.06.16	2	12	
<b>Total (C)</b>							<b>6.50</b>	<b>4.00</b>	--	--	--	--

Sl. No.	Name of work	Name of Contractor	Voucher No.	Work Order No.	Date	Estimated Amount	Advance Payment made on 31 March 2016	Period of execution		Measurement Book No.	Page No.
								From	To		
<b>(D) Maintenance of Mini-truckable Road</b>											
19.	Tisi to Siata	N. Zalo of Tisi	105	MADC.71/ PWD/2015- 16/35	22.04.16	5.50	2.00	25.04.16	19.05.16	3	12 to 13
20.	Tisi to Siata	N. Zawsie of Tisi	106	MADC.71/ PWD/2015- 16/36	22.04.16	5.00	2.00	25.04.16	16.05.16	3	14 to 15
21.	Tisi to Siata	S. Laikhu of Tisi	107	MADC.71/ PWD/2015- 16/37	22.04.16	5.00	2.00	25.04.16	17.05.16	3	15 to 16
22.	Tisopi to Bualpui 'G'	LC. Beiru of Old Tisopi	108	MADC.71/ PWD/2015- 16/43	25.04.16	24.00	4.00	26.04.16	27.05.16	3	1 to 4
<b>Total (D)</b>						<b>39.50</b>	<b>10.00</b>	--	--	--	--
<b>Total</b>						<b>166.00</b>	<b>60.00</b>	--	--	--	--

Source: Council's record

Appendix-III

Statement showing the details of expenditure incurred towards construction of RCC Water tanks during 2015-16

(Reference: Paragraph-4.4(B))

Sl. No.	Voucher No. & date	Work order No. & Date	Name of contractor	Location of work	Date of Commencement	Date of Completion	Date of Measurement	Measurement Book No. & Page No.	Estimated amount	Amount paid to contractor	one per cent Cess amount
1.	36/31.03.16	No.MADC.45/ PHE/2015-16/22 of 24.02.16	Vunga of Tipa 'B'	Tipa 'B'	25.02.16	21.03.16	22.03.16	55/PHED & 1-6	70,000	70,000	700
2.	37/31.03.16	No.MADC.45/ PHE/2015-16/23 of 24.02.16	MTP President, Tipa Village	Tipa	25.02.16	21.03.16	22.03.16	55/PHED & 7-12	1,00,000	1,00,000	1,000
3.	38/31.03.16	No.MADC.45/ PHE/2015-16/24 of 24.02.16	KTP President, Chapi	Chapi	25.02.16	21.03.16	22.03.16	55/PHED & 13-18	70,000	70,000	700
4.	39/31.03.16	No.MADC.45/ PHE/2015-16/25 of 24.02.16	VCP of Tipa-I	Tipa-I	25.02.16	21.03.16	22.03.16	55/PHED & 19-24	70,000	70,000	700
5.	40/31.03.16	No.MADC.45/ PHE/2015-16/26 of 24.02.16	VCP of Old Tisopi	Tisopi	25.02.16	18.03.16	NA	55/PHED & 25-30	70,000	70,000	700
6.	41/31.03.16	No.MADC.45/ PHE/2015-16/27 of 24.02.16	MCHP President	Chhaolo-II	25.02.16	18.03.16	NA	55/PHED & 31-36	1,00,000	1,00,000	1,000

Sl. No.	Voucher No. & date	Work order No. & Date	Name of contractor	Location of work	Date of Commencement	Date of Completion	Date of Measurement	Measurement Book No. & Page No.	Estimated amount	Amount paid to contractor	one per cent Cess amount
7.	42/31.03.16	No.MADC.45/ PHE/2015-16/28 of 24.02.16	J. Hrako of Chakheilatah	Chakheil- tah	25.02.16	22.03.16	23.03.16	55/PHED & 37-42	70,000	70,000	700
8.	43/31.03.16	No.MADC.45/ PHE/2015-16/29 of 24.02.16	K. Thaongduna of Tipa	Tipa-V	25.02.16	21.03.16	22.03.16	55/PHED & 43-48	70,000	70,000	700
9.	44/31.03.16	No.MADC.45/ PHE/2015-16/30 of 24.02.16	C. Zawko of Laki	Laki	25.02.16	22.03.16	23.03.16	55/PHED& 49-55	1,00,000	1,00,000	1,000
10.	45/31.03.16	No.MADC.45/ PHE/2015-16/31 of 24.02.16	K. Khaihlo of Chapi-III	Chapi-III	25.02.16	22.03.16	23.03.16	55/PHED & 56-61	1,00,000	1,00,000	1,000
11.	46/31.03.16	No.MADC.45/ PHE/2015-16/32 of 24.02.16	K.C. Tlehmo of Lopu-I	Lopu-I	25.02.16	29.03.16	30.03.16	55/PHED & 62-67	1,00,000	1,00,000	1,000
12.	47/31.03.16	No.MADC.45/ PHE/2015-16/33 of 24.02.16	C. Vabeimotha of Lopu-II	Lopu-II	25.02.16	29.03.16	30.03.16	55/PHED & 68-73	70,000	70,000	700
13.	48/31.03.16	No.MADC.45/ PHE/2015-16/34 of 24.02.16	S. Thalo of Zyhmo	Zyhmo	25.02.16	21.03.16	22.03.16	55/PHED & 74-79	1,00,000	1,00,000	1,000

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Sl. No.	Voucher No. & date	Work order No. & Date	Name of contractor	Location of work	Date of Commencement	Date of Completion	Date of Measurement	Measurement Book No. & Page No.	Estimated amount	Amount paid to contractor	one per cent Cess amount
14.	49/31.03.16	No.MADC.45/ PHE/2015-16/35 of 24.02.16	H. Vacho of Khaikhy	Khaikhy	25.02.16	29.03.16	30.03.16	55/PHEDED & 80-85	70,000	70,000	700
15.	50/31.03.16	No.MADC.45/ PHE/2015-16/36 of 24.02.16	B. Laiba of Supha	Supho	25.02.16	29.03.16	30.03.16	55/PHEDED & 86-90	70,000	70,000	700
16.	51/31.03.16	No.MADC.45/ PHE/2015-16/37 of 24.02.16	VCP of Chheihthu	Chheihthu	25.02.16	21.03.16	22.03.16	55/PHEDED & 91-96	1,00,000	1,00,000	1,000
17.	52/31.03.16	No.MADC.45/ PHE/2015-16/38 of 24.02.16	Lalliani of N. Colony-IV	N. Colony-IV	25.03.16	18.03.16	Nil	55/PHEDED & 97-102	1,00,000	1,00,000	1,000
18.	53/31.03.16	No.MADC.45/ PHE/2015-16/39 of 24.02.16	C. Khaity of Miep	Miep	25.02.16	29.03.16	30.03.16	55/PHEDED & 103-108	70,000	70,000	700
19.	54/31.03.16	No.MADC.45/ PHE/2015-16/40 of 24.02.16	V. Palta of Vahia	Vahia	25.02.16	29.03.16	30.03.16	55/PHEDED & 108-113	1,00,000	1,00,000	1,000
20.	55/31.03.16	No.MADC.45/ PHE/2015-16/41 of 24.02.16	H. Chhuanawma of Phura	Phura	25.02.16	29.03.16	30.03.16	55/PHEDED & 114-119	1,00,000	1,00,000	1,000
<b>Total</b>									<b>17,00,000</b>	<b>17,00,000</b>	<b>17,000</b>

Source: Council's record

**Appendix-IV**

**Statement showing the details of expenditure incurred towards maintenance of vehicles by the Local Administration Department during 2015-16**

(Reference: *Paragraph-4.5(A)*)

(in ₹)

Sl. No.	Bill No. & date	Paid to	Particular/ Vehicle No.	Amount	Date of payment as per Cash Book	Voucher No. & date	Remark
<b>I.</b>	<b>Expenditure out of Special Plan Assistance Fund 2014-15 (10 per cent contractor's profit portion of execution of Main Market Building at Tipa V)</b>						
1.	Nil of 22.04.15	Manager, Apaw Motor Works, N Colony, Siaha	MZ03-3968 (Pickup)	4,195	30.06.15	NA	
2.	Nil of 15.05.15	Manager, Nusia Motor Works, College Veng, Siaha	MZ03-3968 (Pickup)	3,350	30.06.15	NA	
3.	10 of 17.05.15	Manager, JL Motor Works, N colony, Siaha	MZ03-	66,700	30.06.15	NA	
4.	124 of 17.05.15	Manager, JL Motor Works, N colony, Siaha	MZ03-4447 (Tipper)	1,34,850	30.06.15	NA	1. No Sanction order.
5.	125 of 17.05.15	Manager, JL Motor Works, N colony, Siaha	MZ03-4447 (Tipper)	91,950	30.06.15	NA	2. Vr. No. not on record on the body of the bill as well as in the Cash book.
6.	Nil of 29.05.15	Manager, Saron Motor Parts, Siaha	MZ03-4447 (Tipper)	2,600	01.07.15	NA	
7.	5588 of 04.07.15	Manager, J Rama Filling Station, Siaha	High Speed Deisel (3800 ltrs.)	2,00,000	01.07.15	NA	
8.	162 of 02.07.15	Manager, JL Motor Works, N colony, Siaha	MZ03-2862	13,550	02.07.15	NA	

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Sl. No.	Bill No. & date	Paid to	Particular/ Vehicle No.	Amount	Date of payment as per Cash Book	Voucher No. & date	Remark
9.	30/2015 of 13.07.15	Manager, Vee & Cee Motor Works, Siaha	MZ03-3969	17,270	13.07.15	NA	1. No Sanction order. 2. Vr. No. not on record on the body of the bill as well as in the Cash book.
10.	31/2015 of 13.07.15	Manager, Vee & Cee Motor Works, Siaha	MZ03-3969	1,235	13.07.15	NA	
11.	Nil of 15.07.15	Manager, JL Motor Works, N colony, Siaha	MZ03-3531	5,100	15.07.15	NA	
12.	17 of 07.08.15	Manager, JL Motor Works, N colony, Siaha	MZ03-3531	1,35,250	05.08.15	NA	1. No Sanction order. 2. Vr. No. not on record on the body of the bill as well as in the Cash book.
13.	Nil of 15.08.15	Manager, Nusia Motor Works, College Veng, Siaha	MZ03-3968	3,650	15.08.15	NA	
14.	NA	M. Hneido, SI MADC	MZ03-3968	4,000	27.08.15	NA	1. No Sanction order. 2. Bill/ Vr. No. not on record on the body of the bill as well as in the Cash book.
15.	Nil of 23.08.15	Manager, VTS Tyres Woks, College Veng, Siaha	NA	10,000	30.08.15	NA	1. No Sanction order. 2. Vehicle No. & Vr. No. not on record
16.	Nil of 03.09.15	Manager, Apaw Motor Works, N Colony, Siaha	MZ03-3968	4,600	03.09.15	NA	1. No Sanction order. 2. Vr. No. not on record on the body of the bill as well as in the Cash book.
17.	Nil of 09.09.15	Manager, H. Nancy Motor Spare parts	MZ03-2862	5,000	09.09.15	NA	
18.	9008 of 14.09.15	Manager, Kaleb Motor Works, College Veng, Siaha	MZ03-2862	5,100	14.09.15	NA	

Sl. No.	Bill No. & date	Paid to	Particular/ Vehicle No.	Amount	Date of payment as per Cash Book	Voucher No. & date	Remark
19.	Nil of 16.11.15	Manager, VTS Tyres Woks, College Veng, Siaha	NA	1,20,000	16.11.15	NA	1. No Sanction order. 2. Vehicle No. & Vr. No. not on record
20.	Nil of 02.12.15	Manager, FC Tyre Works, College Veng, Siaha	MZ03-4447 (Tipper)	4,900	02.12.15	NA	
21.	Nil of 17.10.15	Manager, JL Motor Works, N colony, Siaha	MZ03-2839	6,200	02.12.15	NA	
22.	Nil of 04.12.15	Manager, VTS Tyres Woks, College Veng, Siaha	MZ03-2862	6,100	04.12.15	NA	1. No Sanction order. 2. Vr. No. not on record on the body of the bill as well as in the Cash book.
23.	Nil of 01.02.16	Manager, Saron Motor Parts, Siaha	MZ03-3968	11,940	01.02.16	NA	
24.	Nil of 03.02.16	Manager, FL Motor Works, N Siaha	MZ03-3969	4,950	03.02.16	NA	
25.	NA	M. Hneido, SI MADC	MZ03-3531	14,000	15.03.16	NA	1. No Sanction order. 2. Bill/ Vr. No. not on record on the body of the bill as well as in the Cash book.
26.	Nil of 10.03.16	Manager, Saron Motor Parts, Siaha	MZ03-3531	9,710	17.03.16	NA	1. No Sanction order.
27.	Nil of 10.03.16	Manager, Nusia Motor Works, College Veng, Siaha	MZ03-3531	5,000	17.03.16	NA	2. Vr. No. not on record on the body of the bill as well as in the Cash book.
28.	Nil of 09.03.16	Manager, VTS Tyres Woks, College Veng, Siaha	MZ03-4447 (Tipper)	8,800	17.03.16	NA	
<b>Total</b>				<b>9,00,000</b>	--	--	--

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Sl. No.	Bill No. & date	Paid to	Particular/ Vehicle No.	Amount	Date of payment as per Cash Book	Voucher No. & date	Remark
<b>II. Expenditure out of Infrastructure scheme under Thirteenth Finance Commission:</b>							
1.	Nil of 22.8.15	PekPek Motor Work, College Veng, Siaha	MZ03-3968	1,200	22.10.15	42 of 22.10.15	--
2.	Nil of 23.11.15	Mana Motors, Bawngkawn, Aizawl	MZ05-5092	5,118	23.11.15	48 of 23.11.15	--
3.	Nil of 8.12.15	Kay Dee Motor Works, Bawngkawn, Aizawl	MZ03-2839	90,882	08.12.15	77 of 8.12.15	--
<b>Total</b>				<b>97,200</b>	--	--	--

Source: Council's record

Appendix-V

Statement showing the details of expenditure incurred in Motor Vehicles in test checked departments during 2015-16

(Reference: Paragraph-4.5 (B))

(in ₹)

Sl. No.	Department	Voucher No. & date	Amount paid	Ceiling as per Financial power	Excess	To whom paid & purpose
1	2	3	4	5	6 = (4-5)	7
1.		26/20.05.15	2,150	1,500	650	M/s Vee & Cee Motor works
2.		27/20.05.15	10,800	1,500	9,300	PS to CEM, POL
3.		28/20.05.15	8,130	1,500	6,630	M/s HPK Tyres Works; two tyres
4.		29/20.05.15	4,757	1,500	3,257	V. Zacho, ES for POL
5.		30/20.05.15	1,857	1,500	357	T. Bethrozi, LDC for POL
6.		40/05.06.15	25,000	1,500	23,500	Babul Addin Laskhar, loading charge
7.		47-48/15.06.15	1,960	1,500	460	M/s T.I. Automobiles, Siaha; motor parts
8.	General Administration	49/16.06.15	23,799	1,500	22,299	M/s Mana Motors Aizawl; motor accessories
9.	Department	50/18.06.15	2,300	1,500	800	M/s RPS automobiles; motorparts
10.		51/18.06.15	1,600	1,500	100	M/s Carz spa cars beauty clinics; motor servicing
11.		75/09.09.15	64,570	1,500	63,070	M/s Vee & Cee Motor works; motor repairing
12.		76/09.09.15	3,350	1,500	1,850	M/s Hauva & Sons, Motor parts
13.		77/09.09.15	14,800	1,500	13,300	M/s Mapuii Tyre works Aizawl; two MRF tyres
14.		78/09.09.15	10,280	1,500	8,780	PS to CEM, POL
15.		79/09.09.15	5,000	1,500	3,500	V. Zacho ES for POL
16.		80/09.09.15	2,000	1,500	500	T. Bethrozi, LDC for POL
<b>Sub-Total</b>				<b>24,000</b>	<b>1,58,353</b>	--

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Sl. No.	Department	Voucher No. & date	Amount paid	Ceiling as per Financial power	Excess	To whom paid & purpose
1	2	3	4	5	6 = (4-5)	7
17.		29/19.06.15	1,600	1,500	100	M/s Autoplus Signage
18.		46/22.06.15	3,950	1,500	2,450	
19.		47/22.06.15	4,350	1,500	2,850	M/s Vee & Cee Motor works, Siaha,
20.		48/22.06.15	2,050	1,500	550	
21.		50/22.06.15	1,700	1,500	200	
22.		51/22.06.15	2,350	1,500	850	
23.		52/22.06.15	4,010	1,500	2,510	
24.		53/22.06.15	10,250	1,500	8,750	M/s Vee & Cee Motor works, Siaha,
25.		54/22.06.15	2,640	1,500	1,140	
26.	Agriculture & Horticulture	55/22.06.15	5,050	1,500	3,550	
27.	Department	56/22.06.15	1,650	1,500	150	
28.		57/22.06.15	8,000	1,500	6,500	M/s HPK Tyre works, Siaha
29.		58/22.06.15	3,050	1,500	1,550	
30.		59/22.06.15	4,735	1,500	3,235	M/s Lucas Dynamo & battery works, Siaha
31.		60/22.06.15	1,770	1,500	270	M/s Universal Auto parts store, Siaha
32.		63/22.06.15	2,000	1,500	500	
33.		65/22.06.15	2,000	1,500	500	M/s J. Rama F/S, Siaha; POL
34.		93 & 94/04.08.15	3,000	1,500	1,500	M/s J. Rama F/S, Siaha
35.		98/04.08.15	2,500	1,500	1,000	M/s Elcy Automobiles, Aizawl; motor parts

Sl. No.	Department	Voucher No. & date	Amount paid	Ceiling as per Financial power	Excess	To whom paid & purpose
1	2	3	4	5	6 = (4-5)	7
36.	Agriculture & Horticulture Department	102/04.08.15	2,850	1,500	1,350	M/s L. Flody Motor parts; motor parts
37.		108/04.08.15	2,700	1,500	1,200	M/s Elcy Automobiles, Aizawl; motor parts
38.		127/15.10.15	31,000	1,500	29,500	M/s HPK Tyres works, Siaha; 4 nos. tyres
	<b>Sub-Total</b>		<b>103,205</b>	<b>33,000</b>	<b>70,205</b>	--
39.		286/16.06.15	10,000	1,500	8,500	M/s J. Rama Filling Station, XP-130.12 Ltr
40.		327/06.08.15	7,000	1,500	5,500	M/s J. Rama Filling Station XP-74.90 Ltr & HSD-44.30
41.	Art & Culture Department	336/14.10.15	3,000	1,500	1,500	M/s J. Rama Filling StationXP-65.1 Ltr
42.		350/18.01.16	11,950	1,500	10,450	M/s J. Rama Filling StationXP-179.2 Ltr
43.		351/18.01.16	18,050	1,500	16,550	Naney, Manager, H. Zalai & Sons
44.		325/06.08.15	9,500	1,500	8,000	Palai, Driver vehicle hiring
	<b>Sub-Total</b>		<b>59,500</b>	<b>9,000</b>	<b>50,500</b>	--
45.	Public Health Engineering Department	13/19.06.15	10,000	1,500	8,500	M/s J.L. Moors works
46.		18/10.08.15	12,000	1,500	10,500	
47.		24/16.10.15	8,000	1,500	6,500	
48.		29/18.01.16	22,000	1,500	20,500	
49.		31/20.01.16	3,500	1,500	2,000	
50.		32/20.01.16	4,500	1,500	3,000	M/s Mami Store (POL)
	<b>Sub-Total</b>		<b>60,000</b>	<b>9,000</b>	<b>51,000</b>	--

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Sl. No.	Department	Voucher No. & date	Amount paid	Ceiling as per Financial power	Excess	To whom paid & purpose
1	2	3	4	5	6 = (4-5)	7
51.	Planning & Programme Implementation Department	29/06.08.15	2,300	1,500	800	M/s H. Nancy Motor Spare Parts Siaha
52.		30/06.08.15	8,510	1,500	7,010	M/s Puia Motor Works
53.		31/06.08.15	15,000	1,500	13,500	M/s Vee & Cee Motor Works
54.		38/06.08.15	4,000	1,500	2,500	M/s H. Nancy Motor Spare Parts
55.		41/06.08.15	7,550	1,500	6,050	M/s Kaleb Motor Works
56.		45/06.08.15	18,050	1,500	16,550	M/s Nusia Motor Works
57.		46/06.08.15	2,860	1,500	1,360	M/s Vee & Cee Motor Works
58.		48/06.08.15	36,200	1,500	34,700	
59.		65/15.10.15	8,680	1,500	7,180	M/s H. Nancy Motor Spare Parts
60.		67/15.10.15	23,800	1,500	22,300	
61.		68/15.10.15	15,000	1,500	13,500	M/s H.P.K Tyre Works, two nos. tyre
62.		72/15.10.15	20,000	1,500	18,500	M/s H.P.K Tyre Works, three nos. tyre
63.		76/15.10.15	10,000	1,500	8,500	M/s H. Nancy Motor Spare Parts
64.		3/31.03.16	46,350	1,500	44,850	
65.		4/31.03.16	41,150	1,500	39,650	M/s Puia Motor Works
<b>Sub-Total</b>			<b>259,450</b>	<b>22,500</b>	<b>236,950</b>	--
<b>Grand Total</b>			<b>6,64,508</b>	<b>97,500</b>	<b>5,67,008</b>	--

Source: Council's record

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**2021**