

**Report of the
Comptroller and Auditor General of India
for the year 2016-17**

**Chakma Autonomous District Council
Kamalanagar, Mizoram**

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PREFACE

This Report has been prepared for submission to the Governor of Mizoram under Paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates mainly to the issues arising from the audit of the Annual Accounts as also of the transactions of the Chakma Autonomous District Council, Kamalanagar, Mizoram for the year 2016-17.

The cases mentioned in this Report are those which came to notice in the course of test check of the accounts for the year 2016-17 and on the basis of information furnished and records made available by the Chakma Autonomous District Council.

This Report contains four Chapters, the first of which deals with the Constitution of the Chakma Autonomous District Council, the rules for the management of the District Fund and maintenance of accounts by the District Council. Chapter-II depicts Autonomous District Council Fund position. Chapter-III deals with Comments on Accounts and Chapter IV deals with compliance issues observed during test-audit of the transactions of the Council for the year 2016-17.



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 of the financial position of the Council during the year. Chapter-III deals with audit comments on annual accounts of the Council for the year 2016-17. Chapter-IV of the Report deals with the audit findings pertaining to transaction audit of the Council and contains four 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, incurring of unfruitful expenditure, non-maintenance of records and opaqueness in implementation of schemes *etc.* 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 the risk of fraud, misappropriation and financial irregularities, which might remain undetected.

Recommendations

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

(Paragraph 1.5 & 1.6)

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

2. Autonomous District Council Fund

Grants-in-aid from Central and State Governments constituted 95.35 *per cent* of the Council's total funds. Comparative analysis of two

revenue generating departments (Land Revenue and Forest), showed that their administrative expenditure (Pay & allowances) was very high and far exceeded the revenue collected.

(Paragraph 2.2)

Recommendations

The Council may map its administrative expenditure with respect to its income from own sources and spend prudently 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. It needs to cut down on the overall administrative expenditure and administrative expenditure of its revenue earning Departments, considering their heavy cost of collection of revenues.

3. Comments on Accounts

Non-preparation of Statement of Accounts in the prescribed format.

(Paragraph 3.1.1)

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

(Paragraph 3.1.2)

The Opening and closing Balance was understated by ₹ 2.35 crore and ₹ 1.56 crore respectively.

(Paragraph 3.1.3)

Recommendations

Annual Accounts of the Council may be prepared in line with the form of accounts prescribed by the Comptroller & Auditor General of India so that transactions are recorded under appropriate Revenue and Capital heads; Capital and Revenue expenditure may also be exhibited distinctly in the Annual Accounts.

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

4. Compliance Audit

Improper planning and delay in procurement of materials for Duichuani factory resulted in idle expenditure of ₹ 1.17 crore.

(Paragraph 4.1)

Unfruitful expenditure of ₹ 37 lakh towards purchase of two mini-buses.

(Paragraph 4.2)

Irregular payment of ₹ 35.00 lakh to a contractor.

(Paragraph 4.3)

Excess payment of ₹ 80,235 on Travelling Allowance Bills.

(Paragraph 4.4)

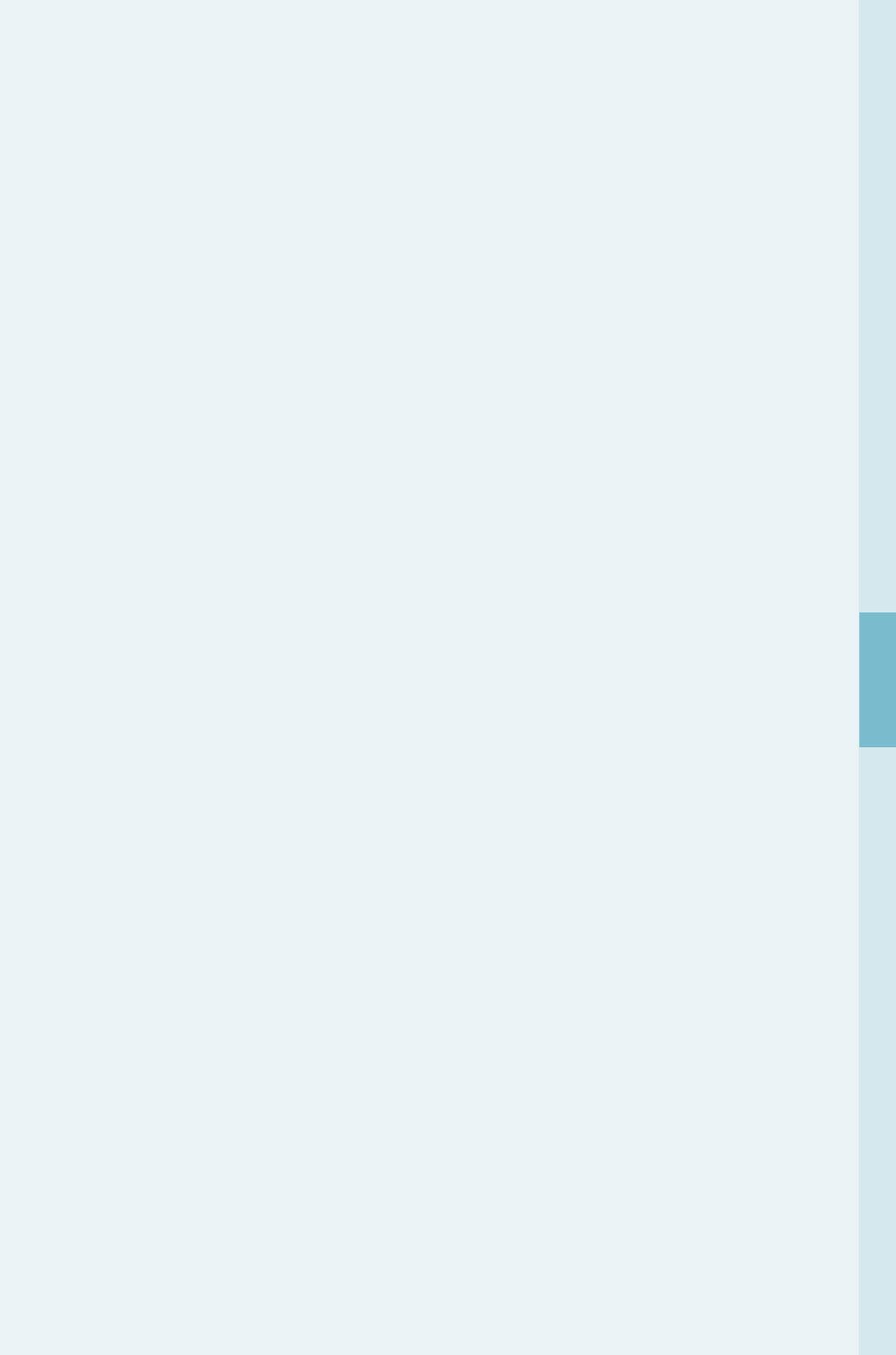
Recommendations

The Council may take necessary steps for commissioning and operationalisation of Duichuani factory.

The Council may ensure that proper cost-benefit analysis is carried out during formulation of a project.

The Council may ensure that codal provisions and guidelines are followed by the departments concerned while executing public works.

Financial propriety may be observed, and checks and balances may be applied while making payments/ reimbursements of claims of members/ staff of the Council.



CHAPTER-I
Constitution, Rules and
Maintenance of Accounts

CHAPTER-I

Constitution, Rules and Maintenance of Accounts

1.1 Profile of Chakma Autonomous District Council

The erstwhile Pawi-Lakher Regional Council was re-organised in April 1972 into three Regional Councils¹ by the Government of Mizoram. In terms of Paragraph 20 B of Sixth Schedule of the Constitution of India, Chakma Regional Council was elevated² to the status of a District Council.

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

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

The Chakma Autonomous District Council (CADC) consists of 24 Members including 20 elected Members and four Members nominated by the Governor on the recommendation³ of the Chief

¹ Pawi, Lakher and Chakma Regional Councils.

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

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

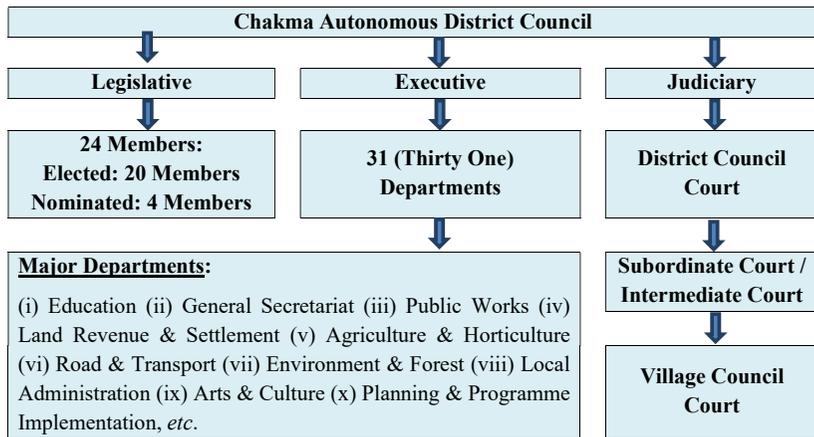
Executive Member (CEM). The Council is headquartered at Kamalanagar, South-Western Mizoram.

1.2 Administrative set-up of the Council

(a) Administrative set-up

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

Chart 1.1: Administrative set up of the Council



The Finance Department is responsible for monitoring adherence to 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) Human Resources Management

(i) Rules 7 to 9 of the Chakma Autonomous District Council (Transaction of Business) Rules, 2009 governs the requirement and positioning of staff in the Council. As per the Lai, Mara and Chakma District Council Recruitment Rules, 1992, the number of posts for various departments shall be “*As may be sanctioned from time to time.*”

It was observed that the sanctioned strength of the Chakma Autonomous District Council has been varying from year to year as shown in **Table 1.1**.

Table 1.1: Sanctioned Posts and Persons-in-Position of the council during 2015-16 and 2016-17

Year	Sanctioned Strength (SS)	Persons-in-Positions (PIP)	Vacancy
2015-16	3,758	1,612	2,146 (57 per cent)
2016-17	4,206	1,627	2,615 (60 per cent)

As can be seen from the table above, sanctioned strength of CADC increased by 448 (12 per cent) from 3,758 in 2015-16 to 4,206 during 2016-17. Persons-in-Position also increased by 15 (one per cent) from 1,612 in 2015-16 to 1,627 during 2016-17.

Records regarding the sanction of posts during 2016-17 by the competent authority, in addition to the existing sanctioned posts of 2015-16, were not available on record.

The Council stated that the sanctioned strength displayed in the Employment Data for specific year is an estimate based on the availability of funds to fill vacant positions, representing the staffing pattern for that financial year and, therefore, the Employment Data shows the variation in sanctioned strength from one year to another.

The Council's practice of projecting sanctioned posts based on anticipated funds without actual creation of posts on the orders of the competent authority is not in order.

(ii) The Finance and Accounts Department of CADC is responsible for the preparation of Annual Accounts of the Council. SS and PIP of the Department during 2015-16 and 2016-17 are given in **Table 1.2**. Details are provided in *Appendix I*.

Table 1.2: SS and PIP under Finance Department during 2015-16 and 2016-17

Year	Sanctioned Strength (SS)	Persons-in-Positions (PIP)	Vacancy
2015-16	55	20	35 (64 per cent)
2016-17	71	31	40 (56 per cent)

The Finance Department had only 31 persons in position against the sanctioned strength of 71 persons. Thus, the Council was managing its various functions and activities with 44 *per cent* of sanctioned strength. It was also observed that categories of working hands like Accountants / Assistants/ UDCs/ LDCs/ Junior Accountant/ Computer operators for maintaining records had vacancies ranging between 50 and 100 *per cent*. Even if the SS is considered as an estimate, as put forward by the Council, the vacancy stood at over 50 *per cent*, which was significant.

The risk of inability to discharge its functions efficiently and effectively is high in view of the shortage of over 50 *per cent* of the sanctioned strength, if at all the sanctioned strength was determined rationally. In so far as the shortage of staff in Finance Department is concerned, it has adversely affected the quality and adequacy of records maintenance, Despite being pointed out in the Audit Report pertaining to the year 2015-16, the manpower position did not improve.

1.3 Rules for the management of the District Fund

The Sixth Schedule provides for the constitution of a District Fund for each Autonomous District. All moneys received by the Council in accordance with the provisions of the Constitution are to be credited in the District Fund. In accordance with the provisions contained in paragraph 7(2) of the Schedule, the Mizoram Autonomous District Council Fund (MADCF) Rules, 1996 (revised in 2010) came into effect from 26 November 1996. These Rules provide the procedure for payment of money into the said fund, withdrawal of money therefrom, custody of money therein, and any other matter connected with or ancillary to these matters. Under the Rules, all 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, CADC. Management of financial affairs of the Council is entrusted to “Member-in-charge of the Financial Affairs” under Rule 32 (2) of Part III of the Mizoram Autonomous Districts (Constitution and Conduct of Business of the District Councils) Rules, 1974.

1.4 Maintenance of Accounts and Audit arrangements

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

As per Rule 123 of MADCF Rules, 2010, the Member-in-charge of Financial Affairs shall forward the accounts to the Accountant General (Audit) by 30th June each year. These accounts duly test-checked locally by the Accountant General (Audit), together with connected audit reports, shall be submitted to the Governor who shall cause them to be laid before the District Council. Action-taken notes on the said Reports shall be submitted by the District Council to the Governor of the State who shall give such directions as considered necessary in public interest to the District Council.

Annual Accounts of the Council for the year 2016-17 were submitted to AG (Audit) after a delay of 13 months.

1.5 Internal Control

a. Absence of 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. However, following instances of internal control failures were noticed:

- TA bills of members were reimbursed twice during 2015-16 against the same tour programme as discussed in **Para 4.4** of this report.

b. Absence of Internal Audit Wing

Rule 144 of the MADCF Rules 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).

The Council stated (May 2022) that the Internal Audit Committee of CADC was formed in December 2021 based on the Mizoram Autonomous District Council Framework on Internal Audit as

approved (September 2018) by the Governor of Mizoram. However, an internal audit wing has not been put in place by the Council Authorities.

Besides, it was also seen that there was:

- absence of Internal Audit Manual;
- non-maintenance of Asset Register and absence of physical verification of assets;
- non-maintenance of ledger accounts for works; and
- absence of stock registers, bills and vouchers in support of the expenditure incurred.

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 the risk 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.

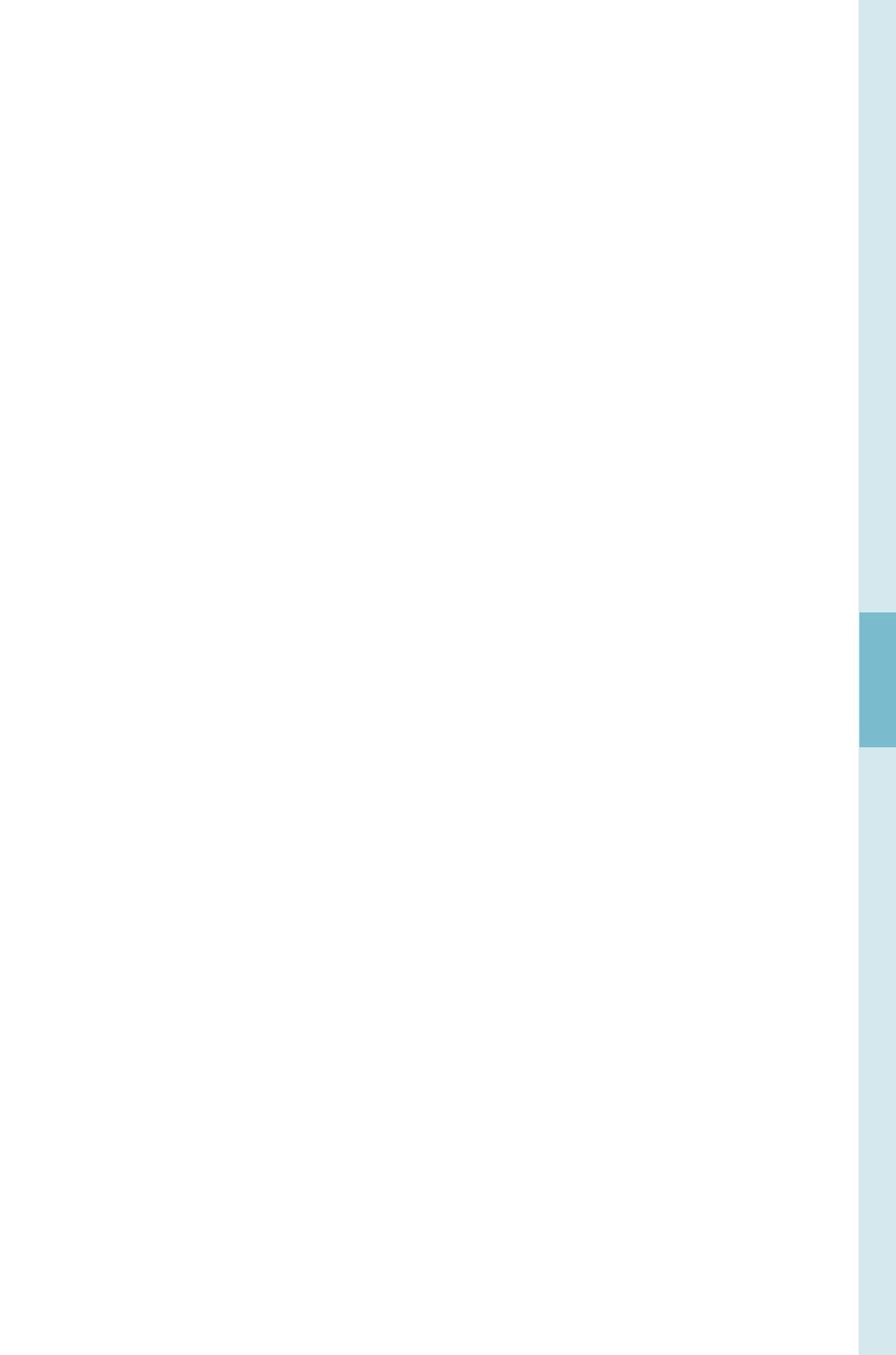
Weakness of internal control had already been mentioned in the Audit Report of 2015-16. However, similar deficiencies were noticed during 2016-17 as well. The Council may establish a strong internal control system for good governance.

1.6 Recommendations

- 1. The Council should establish a clear and well defined structure for sanctioned for sanctioned posts with the approval of the competent authority and also maintain comprehensive records of posts sanctioned over the year to ensure accountability and transparency to facilitate informed decision-making.***
- 2. 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 the 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.

3. *The Member-in-charge of Financial Affairs may monitor the timely preparation as well as timely submission of Accounts and may ensure that adequate staff is posted against sanctioned strength in the Council.*
4. *The Council may also consider seeking guidance from the State Government with respect to budget preparation, administrative expenses, cost saving measures and monitoring of utilisation of funds while implementing Government schemes.*
5. *The Council may strengthen its internal control mechanism, make the internal Audit wing functional and take action on deficiencies in record management.*



CHAPTER-II
Autonomous District Council Funds

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Autonomous District Council Funds

2. Introduction to District Fund

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

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

A. District Fund

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

B. Deposit Fund

Deposit Fund covers transactions relating to Deposits including Contributory Provident Fund and other funds and advances in respect of which the Council incurs a liability to repay the moneys received or has a claim to recover the amount paid.

2.1 Sources and Application of Funds

2.1.1 Description of Sources of Revenue

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

- CADC's own sources of revenue include trade license, market auction, sale proceeds of Industry, Fishery, Forest royalties, Public Works Department, levy, etc.
- Resources made available by the State Government through the State Plan.
- Funds under various Centrally Sponsored Schemes transferred by the State Government.
- The Council did not receive grants under Article 275(1) of the Constitutions of India during 2016-17.

A comparative statement of resources and application of funds of the Council during 2016-17 and 2015-16 is given in **Table 2.1**.

Table 2.1: Sources and Application of Funds

		(₹ in lakh)		
	Particulars	2015-16	2016-17	Increase / Decrease (%)
Opening Balance		790.66	1,070.38⁴	-
Sources	Own Revenue Receipts	84.88	87.87	3.52
	GIA Plan from State Government	2,650.53	2,003.82	-24.40
	GIA Non-Plan from State Government	4,112.67	4,666.41	13.46
	Loan received from other sources:	-	-	-
	1. HUDCO Housing Loan	1,200.00	-	-
	2. Principal receipts from HUDCO Loanees	-	120.00	-
	3. Interest receipts from HUDCO Loanees	52.60	117.56	-
	Total (Receipts)	8,100.68	6,995.66	-13.64

⁴ Opening Balance for the year 2016-17 was taken as ₹ 1,070.38 lakh against closing balance of ₹ 1,160.87 lakh for the year 2015-16 as discussed in para 3.1.3

	Particulars	2015-16	2016-17	Increase / Decrease (%)
Application	Revenue Expenditure	6,477.87	7,209.54	11.29
	Capital Expenditure	-	-	-
	Disbursement of Loans & Advances	-	-	-
	1. HUDCO Housing Loan to employees	1,200.00	-	-
	2. HUDCO Principal repayment	-	120.00	-
	3. HUDCO Interest repayment	52.60	117.56	-
	Disbursement from Deposit	-	-	-
	Total (Disbursements)	7,730.47	7,447.10	-3.67
Closing Balance		1,160.87	618.94	

It can be seen from the table that:

- Total receipts of the Council decreased by ₹ 11.05 crore (13.64 *per cent*) from ₹ 81.01 crore in 2015-16 to ₹ 69.96 crore in 2016-17. The reason for the decrease was mainly due to a decrease in receipts under GIA Plan fund by ₹ 6.47 crore and capital receipts of ₹ 12 crore in the previous year.
- Own Revenue receipts of the Council increased by ₹ 2.99 lakh (3.52 *per cent*) from ₹ 84.88 lakh in 2015-16 to ₹ 87.87 lakh in 2016-17.
- Out of the total funds available of ₹ 80.66 crore (including OB), the Council utilised ₹ 74.47 crore (92.33 *per cent*) during the year 2016-17. Total expenditure decreased by ₹ 2.83 crore (3.66 *per cent*) from ₹ 77.30 crore in 2015-16 to ₹ 74.47 crore in 2016-17.

2.2 Receipts and Expenditure

The receipts and expenditure of the Council for the year 2016-17 are given in **Table 2.2**.

Table-2.2: Details of receipts and expenditure of the Council during 2016-17

(₹ in lakh)

Receipts			Disbursement		
Part - I District Fund					
Revenue Section					
(i)	Taxes on Income & Expenditure	33.76	(i)	District Council	260.77
(ii)	Land Revenue	3.73	(ii)	Executive Members	102.06
(iii)	Public Works	3.68	(iii)	Administration of justice	86.96
(iv)	Other Administrative Services	0.35	(iv)	Land Revenue	378.75
(v)	Education	0.01	(v)	Revenue Taxation	59.90
(vi)	Other General Economic Services	7.11	(vi)	Secretariat General Services	510.87
(vii)	Forest	28.71	(vii)	Finance & Accounts	338.48
(viii)	Taxes on Vehicles	-	(viii)	Public Works	396.88
(ix)	Finance & Accounts (sale proceeds of forms, etc.)	1.41	(ix)	Pension & other retirement benefits	459.19
(x)	Water Transport: Boat registration fees, etc.	0.09	(x)	Education	2,325.00
(xi)	Other Services, Receipts out of Own Buildings (under GAD Rest Houses)	9.00	(xi)	District School Education Board	67.79
(xii)	Information and Public Relations	0.02	(xii)	Adult Education	18.94
(xiii)	Grants-in-aid from State Government		(xiii)	Agriculture & Horticulture	166.70
	Plan	2,003.82	(xiv)	Fisheries	45.48
	Non-Plan	4,666.41	(xv)	Public health, Sanitation & Water Supply(PHE)	55.94
			(xvi)	Industry	185.81
			(xvii)	Sericulture	33.72

Receipts			Disbursement		
			(xviii)	Animal Husbandry & Veterinary	64.92
			(xix)	Art & Culture	165.88
			(xx)	Social security & Welfare	92.06
			(xxi)	Relief on account of natural calamities (Disaster Management)	5.80
			(xxii)	Soil Conservation (Soil & Water Conservation)	59.42
			(xxiii)	Local Administration	298.14
			(xxiv)	Environment & Forest	330.66
			(xxvi)	Road Transport & Services	297.27
			(xxvii)	Sport & Youth Services	47.16
			(xxviii)	Co-operation	36.28
			(xxiv)	Information & Publicity	45.05
			(xxv)	Rural Development	105.25
			(xxvi)	Inland water way	37.53
			(xxvii)	Planning & Programme Implementation	104.63
			(xxviii)	Primary Healthcare	25.45
			(xxix)	Urban Development & Poverty Alleviation	0.30
			(xxx)	Fire & Emergency services	0.30
			(xxxi)	Minor Irrigation	0.20
Total Revenue Receipts		6,758.10	Total Revenue Expenditure		7,209.54
Capital Section					
(i)	Capital Receipts	-	(i)	Capital Disbursement	-
Total Capital Receipts		-	Total Capital Disbursement		-

Receipts		Disbursement		
Debt Section				
(i)	Loan received from the State Government	-	(i) Repayment of loan received from the State Government	-
(ii)	Recoveries of loans & advances	-	(ii) Repayment of loan received from other sources	-
(iii)	Loan received from other sources	-	A. Principal receipts from HUDCO Loanees	120.00
	A. Principal receipts from HUDCO Loanees	120.00	B. Interest receipts from HUDCO Loanees	117.56
	B. Interest receipts from HUDCO Loanees	117.56	(iii) Disbursement of loans & advances	-
Total Debt Receipts		237.56	Total Debt Disbursements	237.56
Total Part I - District Fund		6,995.66	Total Part I - District Fund	7,447.10
Opening Balance		1,070.38	Closing Balance	618.94

PART - II DEPOSIT FUND				
Deposit Section				
(i)	Deposit Receipts	-	(i) Deposit Disbursements	-
Total of Part - II Deposit Fund		-	Total of Part - II Deposit Fund	-
Opening Balance		-	Closing Balance	-
OVERALL POSITION				
Total Receipts (Part-I + Part-II)		6,995.66	Total Disbursements (Part - I + Part - II)	7,447.10
Opening Balance (Part-I+Part-II)		1,070.38	Closing Balance (Part - I + Part - II)	618.94
Total		8,066.04	Total	8,066.04

Source: Annual Accounts of the Council for the year 2016-17

Out of the total revenue receipts of ₹ 67.58 crore during 2016-17, the Council generated ₹ 0.88 crore (1.30 per cent) from its own sources and taxes and received ₹ 46.66 crore (69.04 per cent) as Grants-in-aid (Non-Plan) and ₹ 20.04 crore (29.65 per cent) as Grants-in-aid (Plan) from the State Government.

Thus, Grants-in-aid constituted 95.35 *per cent* of the Council's total receipts. The over-reliance on Grants-in-aid and assistance from both Central and the State Governments indicates the financial vulnerability of the CADC as any disruption in revenue flow from these sources would affect the functioning of the Council.

Further, it was observed that out of the total revenue expenditure of ₹ 72.09 crore during 2016-17, ₹ 62.13 crore (86.18 *per cent*) was spent on administrative⁵ costs; ₹ 4.59 crore (6.37 *per cent*) on pension & retirement benefits; ₹ 3.91 crore (5.43 *per cent*) on construction activities; and ₹ 1.46⁶ crore (2.02 *per cent*) on social services.

The performance of the revenue earning departments with regard to their revenue generation and expenditure incurred for their functioning is given in **Table 2.3**.

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

Department	Revenue Earned	Total Expenditure	Pay/ allowances (% of total expenditure)	Other Expenses (% of total expenditure)
Forest	28.71	330.66	329.06 (99.51)	1.60 (0.49)
Land Revenue	3.73	378.75	374.66 (98.92)	4.09 (1.08)

Source: Annual Accounts Statement 5 & 6

It is evident from the above that revenue earning departments *viz.* Land Revenue and Forest were not even able to meet their administrative expenses. Reasons for low realisation of revenue and arrears were not on record. This indicated the high dependence of CADC on Central and State Government funding for its financial requirements, taking into account its high administrative costs, especially on pay and allowances.

⁵ Salary: ₹ 56.54 crore (78.42 *per cent*); Administrative/Working expenses: ₹ 5.59 crore (7.76 *per cent*)

⁶ Old Age Pension: ₹ 1.03 crore; Rashtriya Krishi Vikas Yojana: ₹ 0.39 crore; Gratuitous relief: ₹ 0.04 crore

2.3 Conclusion

It was observed that –

- Grants-in-aid from Central and State Governments constituted 95.35 *per cent* of the Council's total funds received during the year.
- Comparative analysis of two major revenue departments *i.e.*, Land Revenue and Forest, showed that their administrative expenditure (Pay & Allowances) was very high and far exceeded the revenue collected. These showed the over-reliance of the Council on grants received from the State government.

2.4 Recommendations

1. *The Council may map its administrative expenditure with respect to its income from own sources and spend prudently on revenue generation activities for financial sustainability.*
2. *The Council may need to identify and implement internal cost-saving measures, while not compromising on its core functions. It needs to cut down on the overall administrative expenditure and administrative expenditure of its revenue earning Departments, considering their heavy cost of collection of revenues.*
3. *Efforts may be initiated to comprehensively map untapped, but viable, revenue sources and put in place a plan for strict enforcement of tax and fee collections.*

CHAPTER-III
Comments on Accounts

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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.

CADC prepared its Annual Accounts partly in conformity with the prescribed format containing seven statements, which detail the receipts and disbursements of CADC for the year 2016-17 with bifurcation of the expenditure under revenue, capital, plan and non-plan. The Annual Accounts of CADC for the year 2016-17 contained the following seven statements as given in **Table 3.1**.

Table-3.1: Details of Statement of Accounts

Sl. No.	Statement No.	Particulars of statements
i.	Statement No. 1	Summary of Transactions
ii.	Statement No. 2	Capital outlay - progressive Capital Outlay
iii.	Statement No. 3	Debt Position
iv.	Statement No. 4	Loans and Advances by CADC
v.	Statement No. 5	Detailed Revenue Receipts by Minor Heads
vi.	Statement No. 6	Detailed account of Revenue Expenditure by Minor Heads
vii.	Statement No. 7	Statement of receipts, disbursements and balances under Heads relating to District Fund and Deposit Fund

3.1 Comments on Accounts

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

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

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

Discrepancies observed in the Annual Accounts for the year 2016-17 are discussed in the succeeding paragraphs.

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

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

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

- 1. Statement No. 1:** It shall contain **Summary of Transactions** and two parts *viz.* **Part I – District Fund:** (1) *Revenue: Comprising Total Revenue Receipts and Expenditure, Revenue Surplus and Deficit;* (2) *Capital*⁷; (3) *Debt and Part II – Deposit Fund.*

The Council prepared only Summary of Transactions. Item-wise revenue receipts and expenditure statement in respect of Part I – District Fund were not reflected in the Annual Accounts for the year 2016-17.

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

It was, however, seen that the Ways and Means of the Council during 2016-17 was not reflected in Statement No. 3.

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

It was, however, seen that receipts, disbursements, and balances under heads relating to District Fund and Deposit

⁷ Expenditure incurred with the object of either increasing concrete assets of a material and permanent character

Fund were not reflected in Statement No. 7. Instead, Ways and Means of the Council was shown in Statement No. 7.

3.1.2 Absence of detailed budget and Misclassification of expenses

As per Rules 120 and 121 of MADCF Rules, 2010, statement of estimated revenue and expenditure as well as supplementary estimates or demands for grants (Annual budget) are to be prepared by the Member-in-charge of Financial Affairs. Further, expenditure on Capital outlay shall be classified⁸ with relevance to the functions and objects in the Revenue Accounts. Statement No. 2 of the Annual Accounts of the Council depicts the progressive Capital outlay at the end of the financial year.

The Council's budget for the year 2016-17 did not provide a clear breakdown of estimated Capital expenditure by item. Instead, the budget allocated funds broadly by department without specific reference to particular projects.

It was also observed that there is a significant disparity between the budgeted capital outlay and the actual capital expenditure as illustrated in *Appendix II*. For instance, the budgeted capital outlay for renovation of office buildings under General Secretariat Services was ₹ 6 lakh, whereas the actual capital expenditure was ₹ 30 lakh. Similarly, in the case of Public Works, the budgeted capital outlay for other schemes was ₹ 8 lakh, whereas the actual capital expenditure as per the annual accounts was ₹ 2.31 crore. In contrast, there were some cases where provision was made for capital expenditure in the budget, but no capital expenditure was actually incurred.

The Council spent ₹ 3.91 crore on capital expenditure, which was entirely financed by Grants-in-aid. Although the Council budgeted for Capital Outlay under various Heads of Accounts/Departments, no capital expenditure were made under those departments that did not receive Grants-in-aid for such expenditure. Thus, the Council could not generate revenue on its own to fund its capital expenditure requirement.

⁸ Annexure A (C) of MADCF Rules 2010

Further, the entire expenditure of ₹ 3.91 crore⁹ incurred on Capital items was shown as Revenue Expenditure in ‘Statement No. 6: Detailed Accounts of Revenue Expenditure’, instead of reflecting it in Statement No. 2: Capital Outlay.

Thus, the absence of detailed budgeting under Capital Heads led to misclassification of capital expenditure as revenue expenditure. This resulted in overstatement of Revenue Expenditure and understatement of Capital Expenditure by ₹ 3.91 crore. Despite being pointed out in earlier Audit Reports, no correction had been done.

3.1.3 Statement No.7 – Ways and Means

Opening Balance:

Opening Balance (OB) for the year 2016-17 was exhibited as ₹ 10.70 crore, whereas Closing Balance (CB) as per the Annual Accounts of the Council for 2015-16 was ₹ 11.60 crore. It was observed from scrutiny of accounts and connected records that OB for 2016-17 should have been ₹ 13.05 crore. As such, OB was understated by ₹ 2.35 crore as shown below:

Sl. No.	Particular	Amount (₹ in lakh)
1.	Closing Balance as per Annual Accounts 2015-16	1,160.87
2.	<i>Add:</i> Unspent fund as per Subsidiary/Departmental Cash Books of 2015-16, but shown as expenditure	64.80 ¹⁰
3.	<i>Add:</i> Plan Fund forming part of CB for 2015-16 not taken into account in the OB for 2016-17.	80.00
4.	Actual OB of 2016-17 (1+ 2 + 3)	1,305.67
5.	Opening Balance as per Annual Accounts 2016-17	1,070.38
6.	Understatement of OB (4-5)	235.29

Closing Balance:

Closing Balance (CB) as per the Annual Accounts of the Council for 2016-17 was ₹ 6.19 crore. It was, however, noticed that the CB did not exhibit a balance of ₹ 65.02 lakh¹¹ retained by three Departments.

⁹ NITI Aayog: ₹ 3.43 crore; Special Plan Assistance: ₹ 0.48 crore

¹⁰ Agriculture Dept. (RKVY): ₹ 59.20 lakh; PWD (Local Receipts): ₹ 5.60 lakh.

¹¹ NITI Aayog - ₹ 3.00 lakh (Public Works Department), Local Administrative Department - ₹ 53.77 lakh, and RKVY - ₹ 8.25 lakh (Agriculture)

This was shown as expenditure, which resulted in an understatement of closing balance as of 31 March 2017 by ₹ 65.02 lakh. Plan fund expended during June 2016 was accounted as ₹ 3.44 crore instead of the actual expenditure of ₹ 4.24 crore. The differential figure of ₹ 80 lakh was neither accounted in the OB nor treated as an expenditure. This resulted in an understatement of total expenditure by ₹ 79.79 lakh and CB by ₹ 155.51 lakh as detailed below:

Sl. No.	Particular	Amount (₹ in lakh)
1.	Actual Opening Balance for 2016-17	1,305.67
2.	Receipts during the year 2016-17	6,995.66
3.	Total Fund available (1+2)	8,301.33
4.	Expenditure as per accounts	7,447.10
5.	<i>Add:</i> Balance Plan fund not taken into account in OB of 2016-17 but expended during the year.	80.00
6.	<i>Add:</i> Unaccounted OB of subsidiary cash books expended during the year	64.80 ¹²
7.	<i>Less:</i> CB of subsidiary cash books	65.02
8.	Total Expenditure (4+5+6-7)	7,526.88
9.	Actual CB for the year 2016-17 (3-8)	774.45
10.	CB as per Annual Accounts 2016-17	618.94
11.	Understatement of CB (9-10)	155.51

This was due to non-reconciliation of Annual Accounts with the departmental/ subsidiary cash books during the preparation of Annual Accounts.

The Council may reconcile departmental/ subsidiary cash books before compilation of the Annual Accounts.

3.2 Conclusion

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

Opening Balance and Closing Balance were understated by ₹ 2.35 crore and ₹ 1.56 crore respectively.

¹² Agriculture Dept. (RKVY): ₹ 59.20 lakh; PWD (Local Receipts): ₹ 5.60 lakh.

Revenue Expenditure was overstated by ₹ 3.91 crore due to misclassification of Capital Expenditure as Revenue Expenditure. Further, there were unreconciled difference of opening and closing balances in Annual Accounts with respect to subsidiary records.

3.3 Recommendations

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

CHAPTER-IV
Compliance Audit Observations

CHAPTER-IV

Compliance Audit Observations

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

4.1 Utilisation of NITI Aayog Grant

Improper planning and delay in procurement of materials for Duichuani factory resulted in idle expenditure of ₹ 1.17 crore

As per Rule 95 of MADCF Rules 2010, the recognised system of carrying out work and purchasing or carrying materials otherwise than by the employment of daily labour is contract work. All such works shall be done after inviting tenders in most open and public manner and executing agreements 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 up to which the payments will be made, and the penalties exacted with any provisions necessary for safeguarding the property entrusted to the contractor.

Based on the proposal of Autonomous District Councils of Mizoram and release of Grants-in-Aid (GIA) by Government of India under One Time Assistance to Sixth Schedule Areas (NITI Aayog) to Government of Mizoram during 2015-16, District Councils and Minority Affairs Department (DC&MA) released (28 March 2016) ₹ 4.58 crore as GIA to Chakma Autonomous District Council (CADC) for improvement of Road and Building Infrastructure and Development of Industry (*Appendix-III*). The projects to be executed under one-time assistance included, apart from other projects, a project for commercialisation and bottling of Duichuani¹³ at a cost of ₹ 1.22 crore. The project would also

¹³ Duichuani is a traditional spirit produced by double distillation of rice wine/beer.

promote household income generation as Duichuani would be sourced from local households.

Scrutiny of records showed that the project was taken up departmentally by Industry Department of CADC and the Department appointed (March 2016) a consultant¹⁴ on turnkey basis for consultancy and procurement & installation of machinery. It was further noticed that the Department did not invite tender for hiring of consultant and the consultant was appointed on selection basis. No reason found on records for exception to the tendering process. As *per* the Detailed Project Report (DPR) prepared (31 March 2016) by the consultant, the estimated cost of the project was ₹ 1.42 crore.

As against ₹ 1.22 crore sanctioned for the project, the Executive Committee of the Council went ahead as per the DPR project cost of ₹ 1.42 crore without making any plans to finance the resource gap of ₹ 20 lakh. Further, as against the target of installation of machinery by September 2016 and start of commercial operation of the upgraded plant by the first week of October 2016, the machinery was procured in two phases only during January 2018 and August 2018. The machinery were not yet installed (May 2023) due to lack of funds. As of 31 August 2018, ₹ 1.17 crore had been utilised out of the sum of ₹ 1.22 crore sanctioned for the project, leaving an unspent balance of ₹ 4.86 lakh with the Department. As on date (31 May 2023), the upgraded Duichuani factory could not be made functional and the machinery was lying idle at a cost of ₹ 1.17 crore without any recorded reason.

On this being pointed out, the Council stated (23 December 2020) that the consultant was selected on the orders of the competent authority. The Council further added that the supplier could not deliver the machinery in time due to some unavoidable circumstances such as demonetisation, enforcement of GST, natural flooding in Assam and bad road condition from Rotlang to Chawngte which remained

¹⁴ Ronnie Zolianngura

unusable for nearly six months during the rainy season. Regarding the resource gap of ₹ 20 lakh, the Council apprised that the gap was to be financed by requisitioning more funds under NITI Aayog scheme.

The justification provided by the Council was not acceptable in view of the following:

- A. Appointment of the consultant without inviting tender was against the provisions of the Rule *ibid*;
- B. The circumstances pointed out for delay in delivery of machinery were not as such to warrant a delay of two full years in delivery; and
- C. The reply of the Council regarding resource gap financing indicated lack of planning and commitment towards completion and commercialisation of the project.

4.2 Unfruitful expenditure on purchase of two buses

The Executive Committee of CADC in its meeting dated 28 March 2016 approved the proposal for purchase of two minibuses (24 seater) by the Road Transport Department (RTD). The buses were purchased (April 2016) at a total cost of ₹ 30 lakh from M/s Pachhunga and Sons, Aizawl. The buses were made operational from 1 July 2016 within the peripheral of Kamalanagar. However, due to the unmanageable cost of fuel consumption, RTD discontinued bus services from 03 March 2018. RTD suffered a loss of ₹ seven lakh on the operation of the buses during the intervening period.

Audit observed that RTD procured the buses without proper need analysis or viability study leading to a loss on the operation of the buses, which was mainly due to the non-generation of enough revenue to meet the operation and maintenance costs.

It was also observed that after discontinuation of operations of buses at designated route the buses were lying idle since March 2018.

The Council replied (December 2020) that procurement of the two buses was aimed to provide cheap transport facilities to the

commuters within Kamalanagar and argued that the introduction of buses with low fare helped in bringing down the transport fare.

The reply of the Council is not tenable as it did not assess the viability of operating the buses before procurement. Further, the Council's reply that commuters preferred light vehicles to town buses, even though the rate of government bus fare is very low, affirmed the fact that the necessity or requirement of public bus services by the community was not properly assessed before procurement, thereby resulting in unfruitful expenditure of ₹ 37 lakh.

4.3 Irregular payment of ₹ 35.00 lakh to a contractor

Rule 107(1) of MADCF Rules, 2010 stipulates that no payment can be made to a contractor, except for work actually done or supplies actually received. Advances, if any, made to contractors during the execution of work shall invariably be recovered from their bills for the value of work done or supplies made before final payment is made, which must in no case be permitted without detailed measurement.

Construction of Cultural Hall-cum-Museum (Chawngte Auditorium) in Kamalanagar was taken up (September 2010) by the Public Works Department (PWD) with an estimate of ₹ 5.28 crore for the main building. The main building work was awarded to a contractor M/s DA Khuma, who completed it on 24 January 2013 and was paid ₹ 5.28 crore. Thereafter, the Council took up additional works like basement floor, retaining wall, drains, PCC flooring, underground water tank, septic tank and electrical works and seat fitting through the same contractor. During March 2016, ₹ 50 lakh was sanctioned out of NITI Aayog grant for the execution of additional work of the building. The contractor asked for an advance payment in June 2016 before execution of the work. Since the progress of previous works under the project was not satisfactory and there was a delay in completion of works previously by the contractor, the Public Works Department (PWD) recommended that payment should not be made before the execution of works. The Council, however, released (June 2016) ₹ 35 lakh¹⁵ to the contractor.

¹⁵ ₹ 30 lakh by cheque, ₹ 5 lakh in cash

Scrutiny of records revealed that even though work was not started by the contractor after a lapse of 30 months as of date of audit (January 2019), the Council neither took necessary steps to get the work done nor was action taken against the contractor. Thus, payment of ₹ 35 lakh by which undue benefit was extended to the contractor was not only a violation of the rule *ibid.*, but also led to an idle expenditure of ₹ 35 lakh with the added risk of possible non-recovery of the amount/ non-execution of the work.

The Council replied (December 2020) that notice will be served to the contractor and that necessary action will be taken against the contractor if the latter did not respond. The Council further stated that the matter is under investigation by the Anti-Corruption Bureau.

4.4 Excess payment of ₹ 80,235 on Travelling Allowance Bills

(i) An amount of ₹ 28,050 was paid to Shri Amit Kumar Chakma, Chairman during 2015-16 against his Travelling Allowance (TA) bill of tour to Aizawl, Silchar and Guwahati during the period 22 October 2014 to 11 December 2014.

It was, however, noticed that ₹ 46,050 was also paid to Shri Amit Kumar Chakma during 2015-16 against his TA bill of tour to Aizawl and Lawngtlai during the period 25 November 2014 to 04 January 2015, which overlapped with the previous tour period. This resulted in excess payment of ₹ 46,050 as shown below:

Paid During 2015-16 (2 nd Instalment)			Paid During 2015-16 (3 rd Instalment)			Extra Payment (in ₹)
Period of Tour	Bill Amount (in ₹)	Particulars	Period of Tour	Bill Amount (in ₹)	Particulars	
22.10.14 to 11.12.14	28,050	Tour to Aizawl, Silchar and Guwahati	25.11.14 to 04.01.15	46,050	Tour to Aizawl and Lawngtlai	46,050

(ii) Shri Amarsmriti Chakma, Executive Member received ₹ 76,298 against his TA bills during 2014-15. However, ₹ 34,185 was again paid to Shri Amarsmriti Chakma during 2015-16 against

the aforementioned TA bill and for the same tour programme. This resulted in excess payment of ₹ 34,185 as shown below.

Paid During 2014-15			Paid During 2015-16			Extra Payment (in ₹)
Period of Tour	Bill Amount (in ₹)	Particulars	Period of Tour	Bill Amount (in ₹)	Particulars	
21.10.14 to 18.11.14	76,298	Tour to Aizawl and Delhi	21.10.14 to 18.11.14	34,185	Tour to Aizawl and Delhi	34,185

The Council replied (December 2020) that notices shall be served and necessary recoveries would be made.

4.5 Action taken notes on Audit Reports

As per Rule 123(2) of MADCF Rules, 2010, after the Reports of the Comptroller and Auditor General (CAG) of India are laid before the Council as provided in paragraph 7(4) of the Sixth Schedule to the Constitution of India, action-taken notes (ATN) on the said Reports shall be submitted by the District Councils to the Governor of the State. The Governor shall give such directions as considered necessary in public interest to the District Councils.

The Council replied (December 2020) that the C&AG Reports had been placed in the CADC session and that a separate Local Audit Committee had been constituted comprising members from all the departments concerned.

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

4.6 Conclusion

The following are concluded-

- Delay in the commissioning of Duichuani factory resulted in idle expenditure of ₹ 1.17 crore.
- The purchase of two buses without need assessment and viability study led to unfruitful expenditure of ₹ 37 lakh.
- Undue benefit of ₹ 35 lakh was extended to a contractor due to non-compliance to codal provisions.

- The Council irregularly reimbursed ₹ 80,235 to two Executive Members on account of Travelling Expenses claimed twice against the same journey performed.

4.7 Recommendations

1. *The Council may take necessary steps for commissioning and operationalisation of Duichuani factory.*
2. *The Council may ensure that proper cost-benefit analysis is carried out during formulation of a project.*
3. *The Council may ensure that codal provisions and guidelines are followed by the departments concerned while executing public works.*
4. *Financial propriety may be observed, and checks and balances may be applied while making payments/ reimbursements of claims of members/ staff of the Council.*



Aizawl (LHUNKHOTHANG HANGSING)
The 16 February 2024 Principal Accountant General, Mizoram

Countersigned



New Delhi (GIRISH CHANDRA MURMU)
The 18 March 2024 Comptroller and Auditor General of India



APPENDICES

Appendix-I

Sanctioned Posts and Persons-in-Position under Finance Department for the year 2016-17

(Reference: Paragraph-1.2; Page 2)

Sl. No.	Name of post	Sanctioned Posts	Persons-in-Position
1.	Executive Secretary	1	1
2.	Deputy Secretary	1	0
3.	Under Secretary	1	0
4.	Senior Accounts Officer	1	1
5.	Finance & Accounts Officer	1	1
6.	Superintendent of Accounts	2	1
7.	Section Officer	1	1
8.	Senior Accountant	2	2
9.	Accountant	5	1
10.	Assistant	7	2
11.	System Analyst	1	0
12.	System Operator	1	0
13.	UDC	7	3
14.	Junior Accountant	4	0
15.	LDC	6	1
16.	Computer Operator	6	1
17.	Office Peon	4	2
18.	Xerox Operator	1	1
19.	Printer (Cyclo Machine)	1	0
20.	Book Binder	2	0
21.	Sweeper	2	2
22.	Office Peon (M/R)	2	1
23.	LDC (M/R)	1	1
Total		60	22

Source: Council's record

Appendix-II

Comparative statement of Budgeted Capital Outlay and Actual Capital Expenditure

(Reference: Paragraph-3.1.2; Page 19)

(₹ in lakh)

Sl. No.	Particulars/Heads of Accounts	Capital Outlay as per Budget	Capital Expenditure as per Annual Accounts	
1.	District Council (Furniture)	1.00	0.00	
2.	Administration of Justice (Purchase of law/Rule Books)	2.00	0.00	
3.	General Secretariat Services (Renovation of Office Buildings)	6.00	30.00	NITI Aayog
4.	General Secretariat Services (Upgradation of CADC Website)	5.00	0.00	
5.	Finance and Accounts Department (Furniture)	5.00	0.00	
6.	Town Planning Committee (Purchase of Computer)	0.50	0.00	
7.	Public Works (Other Schemes)	8.00	182.76	NITI Aayog
			48.68	SPA
8.	Planning and Programme Implementation (Purchase of furniture)	0.50	0.00	
9.	Adult Education (Other Schemes)	1.00	0.00	
10.	Agriculture & Horticulture (Other Schemes)	1.00	0.00	
11.	Fisheries (Financial Assistt. To Fish Farmers)	9.90	0.00	
12.	Industry	0.00	100.00	NITI Aayog
13.	Animal Husbandry & Vety (F/A for Piggery Farming)	25.20	0.00	
14.	Animal Husbandry & Vety (F/A for Poultry Farming)	25.20	0.00	
15.	Art & Culture (Other Schemes)	2.50	0.00	
16.	Social Welfare (Other Schemes)	1.00	0.00	

Sl. No.	Particulars/Heads of Accounts	Capital Outlay as per Budget	Capital Expenditure as per Annual Accounts	
17.	Forest & Environment (Other Schemes)	1.00	0.00	
18.	Road Transport Service (Purchase of Vehicle)	6.00	30.00	NITI Aayog
19.	Information & Public Relations (Other Schemes)	9.00	0	
20.	Rural Development (Other Schemes)	1.00	0	
	Total	110.80	391.44	

Appendix-III

Statement showing the details of head wise allotment of funds under NITI Aayog Grant

(Reference: Paragraph-4.1; Page 23)

Sl. No.	Particulars	Sanctioned Amount (in ₹)
1.	Maintenance of Kamalanagar Town Road (Re-surfacing and filling of Potholes)	50,00,000
2.	Repairing of Middle and Primary school building within CADC	50,00,000
3.	Payment for additional work for constr. of Cultural Hall at Kamalanagar	50,00,000
4.	Construction of retaining wall near New Secretarial Complex	50,00,000
5.	Construction of Jeepable road from Silsury Bridge (BPS road to Bijogiri WRC land)	21,00,000
6.	Repairing or road from Fultuli to Bilsora (Landslide clearance)	8,00,000
7.	Purchase of Mini Town Bus	30,00,000
8.	Construction of Guard wall near CADC rest at Aizawl	10,00,000
9.	Construction of Home Guard Quarter near CADC rest house Aizawl	6,00,000
10.	Repairing of CADC rest house at Aizawl	3,00,000
11.	Construction of side drain below CADC rest house at Aizawl	2,76,000
12.	Construction of wing at bridge near New Angel Public School	15,00,000
13.	Installation of Solar PV Power Plant (Solar Energy)	30,00,000
14.	Purchase and Procurement of instrument and Traditional dress for Art and Culture Department	10,00,000
15.	Commercialisation of Duichuani	122,24,000
Total		4,58,00,000