

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

FOR THE YEAR 2016-17

**MARA AUTONOMOUS DISTRICT COUNCIL
SIAHA, MIZORAM**

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PREFACE

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

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



OVERVIEW

OVERVIEW

This Report contains four Chapters. Chapter–I provides a background on the formation of the Autonomous District Council, rules for management of the District Fund and relevant constitutional provisions on maintenance of Accounts. Chapter II gives an overview on the financial position of the Council during the year. Chapter–III deals with audit comments on Annual Accounts of the Council for the year 2016-17. Chapter–IV of the Report deals with the audit findings pertaining to compliance audit of the Council and contains five paragraphs. A synopsis of important findings contained in the Report is presented below:

1. Constitution, Rules and Maintenance of Accounts

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

The Annual Accounts of the Council for the year 2016-17 were submitted to Accountant General in August 2018 with a delay of more than 14 months.

(Paragraph 1.1 to 1.4)

Internal Control

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

Due to weak internal controls, the attempt on part of Audit to examine the Annual Accounts and transactions of the Council was constrained

to that extent. Above failure in internal controls under Financial Management is fraught with risks of fraud, misappropriation and financial irregularities, which might remain undetected.

(Paragraph 1.5)

Recommendations

- (i) The Council may adhere to prescribed timelines in submission of Annual Accounts.***
- (ii) The Council may complete filling up vacancies/ recruitment process at the earliest.***
- (iii) The Council may seek help from State Government and utilise its training facility for training and capacity building at all levels in the administrative hierarchy of the Council ensuring proper bookkeeping, record maintenance, supervision, control and monitoring.***
- (iv) The Council needs to strengthen its internal control mechanism, make an Internal Audit Wing functional and take action on deficiencies in record management.***

2. Autonomous District Council Fund

Grants-in-aid from Central and State Governments constituted 99.10 *per cent* of the Council's total funds. Comparative analysis of two revenue generating departments *i.e.*, Land Revenue and Forest, showed that their administrative expenditure (Pay & Allowances) was very high and far exceeded the revenue collected.

(Paragraph 2.2)

At the end of March 2022, Utilisation Certificates amounting to ₹ 7.49 crore pertaining to year 2016-17 were pending for submission to State Government.

(Paragraph 2.4)

Recommendations

- (i) 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 overall administrative expenditure of its revenue earning Departments, considering heavy cost of collection of revenues.***

- (ii) *Efforts could be initiated to comprehensively map untapped, but viable, revenue sources and put in place a mechanism for enforcement of tax and fee collections.*
- (iii) *The Council may ensure timely submission of utilisation certificate to the State Government with respect to Grants-in-aid received. The District Council should monitor submission of UCs and hold the concerned persons accountable for non-submission or delayed submission of UCs.*

3. Comments on Accounts

Capital Expenditure was understated by ₹ 8.33 crore.

(Paragraph 3.2)

Debt position (for which Council is liable to repay/ payback the amount to the individual concerned) was not reflected in Statement No. 3 of the Annual Accounts.

(Paragraph 3.3)

Recommendations

- (i) *The Council should adhere to the prescribed format of accounts and exhibit Capital and Revenue expenditure correctly in the Annual Accounts.*
- (ii) *The Council may ensure proper maintenance of the required records and registers and conduct annual physical verification of fixed assets to strengthen accountability in the functioning of Council.*
- (iii) *The Council may reconcile the Closing balances at Treasury with Cash Book before compiling Annual Accounts and verify cash balances as per prescribed schedule.*

4. Compliance Audit

Irregular expenditure of ₹ 9.68 lakh was incurred on maintenance of vehicles.

(Paragraph 4.1)

Posting of teachers in schools was not done based on the number of pupils enrolled in schools. As such, there was wide disparity in Pupil-Teacher Ratio.

(Paragraph 4.2)

Recommendations

- (i) The Council may ensure that due financial procedures are followed by the departments in order to have better financial control over expenditure from public money.***
- (ii) The Council may ensure posting of adequate teachers in all of the teacher-deficit schools and maintain uniform PTR prescribed by the RTE Act 2009 to the extent possible.***

CHAPTER-I
Constitution, Rules and Maintenance of
Accounts

CHAPTER-I

Constitution, Rules and Maintenance of Accounts

1.1 Profile of the Mara Autonomous District Council

The erstwhile Pawi-Lakher Regional Council was re-organised in April 1972 into three Regional Councils¹ by the Government of Mizoram. In terms of Paragraph 20 B of Sixth Schedule of the Constitution of India, Lakher Regional Council was elevated² to the status of a District Council. The Lakher Regional Council was renamed 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 Constitution of India. The main subjects included allotment, occupation, use, *etc.*, of land; management of forests other than reserve forests, use of any canal or water-course for agriculture; regulation of the practice of “*Jhum*” or other forms of shifting cultivation; establishment of village or town committees or councils and their powers, village or town administration including police, public health and sanitation and inheritance of property.

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

¹ Pawi, Lakher and Chakma Regional Councils

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

MADC consists of 28 Members including 25 elected Members and three Members nominated by the Governor³ on the recommendation⁴ of the Chief Executive Member (CEM). Council is headed by a Chief Executive Member. Council is headquartered at Siaha, South-Eastern Mizoram. During the year 2016-17, there were full complement of members in Council.

1.2 Rules for management of District Fund

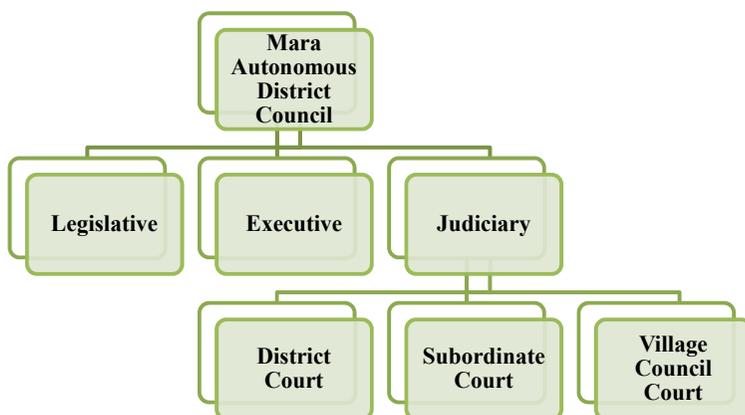
The Sixth Schedule provides for the Constitution of a District Fund for each Autonomous District. All money received by Council in accordance with the provisions of the Constitution is to be credited in District Fund. In accordance with the provisions contained in paragraph 7 (2) of the Schedule, the 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 District Fund are held in Treasury in Personal Ledger Accounts of District Council as a Deposit Account. Money is drawn from the Treasury by cheques signed by the Executive Secretary, MADC. Management of the financial affairs of 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 District Councils) Rules, 1974.

1.3 Administrative set up of Council

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**.

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

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

Chart 1.1: Administrative set up of Council

There are 29 departments in Council. Finance Department is responsible for observation of financial procedures 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.

Staff position of Accounts Section under the Finance & Accounts Department which is responsible for the preparation of Annual Accounts of Council during 2016-17 is in **Table-1.1**:

Table 1.1: Manpower position in Finance and Accounts

| Sl. No. | Category / Name of post | 2016-17 | |
|---------|---------------------------------------------|------------------|--------------------|
| | | Sanctioned Posts | Person-in-position |
| 1 | Accounts Officer/Finance & Accounts Officer | 03 | 00 |
| 2 | Assistant Accounts Officer | 04 | 02 |
| 3 | Accountant | 06 | 04 |
| 4 | Jr Accountants/ UDC | 07 | 00 |
| 5 | Account Assistant/ Lower Division Clerk | 07 | 09 |
| 6 | Computer Operator Gr-III &IV | 02 | 01 |
| | Total | 29 | 16 |

Source: Budget documents of MADC for 2016-17

Council was managing its various functions and activities with 2285 (88 *per cent*) persons-in-position against a total of sanctioned strength of 2600 persons. Moreover, Finance Department had only 16 (55 *per cent*) persons in position against the sanctioned strength of 29. The key posts of Accounts Officers/ Finance & Accounts Officers were vacant.

Council replied (March 2021) that the Governor conveyed his permission for the creation of post of Audit Officer, two Assistant Audit Officer and Data Entry Operator through the Under Secretary to the Government of Mizoram, DC&MA Vide Letter No.A.12011/7/2016-DC&MA/M dated 09/07/2019. Eventually, the Executive Committee in its 84th Executive Committee Meeting held on 27/09/2019 sanctioned and approved the recruitment of the above-mentioned posts and the aforementioned three posts were filled up through a written examination followed by an interview on 11 March 2020.

Council may take necessary steps to fill remaining vacancies for smooth conduct of financial functions as MADC still have 10 vacancies (30 *per cent*) in finance department against the sanctioned strength.

1.4 Maintenance of Accounts and Audit Arrangements

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

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

The Annual Accounts of Council for the year 2016-17 were prepared in the prescribed format and submitted to Accountant General in August 2018 with a delay of more than 14 months. The results of test check of the Annual Accounts for the year 2016-17 are discussed in the succeeding Chapters.

Council may adhere to prescribed timelines in submission of Annual Accounts.

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 Council management to introduce a suitable system for internal audit with the approval of the Governor and in consultation with the Accountant General (Audit).

Audit, however, noted that such system had not been put in place by Council Authorities as on the date of audit (February-March 2019).

Besides it was also seen that there was:

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

Council did not maintain mandatory records/ registers under MADCF Rules, *viz.*, General Ledger, Control Ledger, Registers of Land & Buildings, Register of work *etc.*

Due to weak internal controls, the attempt on the part of Audit to examine the Annual Accounts and transactions of 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.

Further, it is apparent that the impact of vacancies in Finance department is reflected in the poor maintenance of records and non-observance of rules and procedures in Council activities.

As stated by Council, recruitment for Internal Audit has been completed (March 2020). However, despite having dedicated staff for Internal Audit Wing, preparation of Internal Audit Manual, Audit conducted and improvement in record maintenance was not seen yet (March 2021).

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

1.6 Recommendations

- 1. The Council may adhere to prescribed timelines in submission of Annual Accounts.***
- 2. The Council may complete filling up vacancies/recruitment process at the earliest.***
- 3. The Council may seek help from State Government and utilise its training facility for training and capacity building at all levels in the administrative hierarchy of the Council ensuring proper bookkeeping, record maintenance, supervision, control and monitoring.***
- 4. The Council needs to strengthen its internal control mechanism, make an 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

Sixth Schedule provides for a District Fund or a Regional Fund for each autonomous region to which shall be credited all moneys received by 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. 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 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 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 therefrom. It shall also include the grants and contributions received from the Government and also Council's own revenue. The second division shall deal with expenditure of Capital nature met from borrowed funds. It shall also comprise of loans received and their repayments by Council and loans and advances and their recoveries by 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 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 for MADC during the year are given below:

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

Comparative statement of resources and application of funds of Council during 2016-17 with 2015-16 is given in Table 2.1.

Table 2.1

(₹ in lakh)

| Particulars | | 2015-16 | 2016-17 | Increase/ Decrease (%) |
|------------------------------|----------------------------------|------------------|------------------|------------------------------|
| Opening Cash Balances | | 592.00 | 494.92 | |
| Sources | Own Revenue Receipts | 118.45 | 103.97 | -12.22 |
| | GIA Plan | 2,028.66 | 2,193.84 | 8.14 |
| | GIA Non-Plan | 7,128.51 | 8,973.29 | 25.88 |
| | Centrally Sponsored Scheme | 1,074.11 | 362.14 | -66.28 |
| | Total | 10,349.73 | 11,633.24 | 12.40 |
| Application | Revenue Expenditure | 10,004.94 | 11,284.20 | 12.79 |
| | Capital Expenditure | 441.88 | 833.20 | 88.56 |
| | Disbursement of Loans & Advances | - | - | - |
| | Disbursement from Deposit | - | - | - |
| | Total (Disbursements) | 10,446.82 | 12,117.40 | 15.99 |
| Closing Cash Balance | | 494.92 | 10.77 | |

It can be seen from the table that:

- Total receipts of Council increased by ₹ 12.83 crore (12.40 *per cent*) from ₹ 103.50 crore in 2015-16 to ₹ 116.33 crore in 2016-17. The reason for increase was mainly due to increase in receipts under GIA Non-Plan fund by ₹ 18.45 crore.
- Own Revenue receipts of Council decreased by ₹ 0.14 crore (11.86 *per cent*) from ₹ 1.18 crore in 2015-16 to ₹ 1.04 crore in 2016-17 while receipts under CSS decreased by ₹ 7.12 crore (66.29 *per cent*) from ₹ 10.74 crore in 2015-16 to ₹ 3.62 crore in 2016-17.
- Out of total fund available of ₹ 121.28 core, including OB, Council utilised ₹ 121.17 core (99.91 *per cent*).

2.2 Receipts and Disbursements

The receipts and expenditure of Council for the year 2016-17 were as follows:

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

(₹ in lakh)

| RECEIPTS | | | DISBURSEMENTS | | |
|--------------------------------|---------------------------------|---------|---------------|-------------------------------------------------|----------|
| Sl. No. | HEAD | 2016-17 | Sl. No. | HEAD | 2016-17 |
| Part – I: DISTRICT FUND | | | | | |
| Revenue Section | | | | | |
| 1. | Taxes on Income and expenditure | 61.47 | 1. | District Council Secretariat | 481.94 |
| 2. | Land and Revenue | 10.05 | 2. | Admin. of Justice | 81.87 |
| 3. | Taxes on Vehicles | 3.91 | 3. | Executive | 70.44 |
| 4. | Public Works | 9.98 | 4. | Secretariat General Services | 310.24 |
| 5. | Other Administrative Services | 0.15 | 5. | Finance and Account | 930.23 |
| 6. | Other General Economic Services | 1.75 | 6. | Land and Revenue | 477.07 |
| 7. | Forest | 16.66 | 7. | Education and Human Resources (Primary Section) | 3,150.93 |

| RECEIPTS | | | DISBURSEMENTS | | |
|--------------|-------------------------------------|------------------|---------------|------------------------------------------------|------------------|
| Sl. No. | HEAD | 2016-17 | Sl. No. | HEAD | 2016-17 |
| 8. | Education | - | 8. | Education and Human Resources (Middle Section) | 1,796.15 |
| 9. | Grants-in-aid from State Government | | 9. | Education (Direction and Administration) | 271.66 |
| | (a) Plan | 2,193.84 | 10. | Board of School Education | 121.98 |
| | (b) Non-Plan | 8,973.29 | 11. | Adult Education | 40.50 |
| | (c) Centrally Sponsored Scheme | 362.14 | 12. | Hindi Education | 357.64 |
| | | | 13. | District Library | 14.94 |
| | | | 14. | Local Administration | 771.86 |
| | | | 15. | Forest Department | 576.62 |
| | | | 16. | Social Welfare | 120.19 |
| | | | 17. | Road Transport | 158.71 |
| | | | 18. | Public Works | 1,057.63 |
| | | | 19. | Art and Culture | 131.06 |
| | | | 20. | Rural Development | 303.28 |
| | | | 21. | Planning and Programme Implementation | 46.63 |
| | | | 22. | Agriculture and Horticulture | 216.41 |
| | | | 23. | Soil and Water Conservation | 89.77 |
| | | | 24. | Animal Husbandry and Veterinary | 68.32 |
| | | | 25. | Industry | 67.53 |
| | | | 26. | Fishery | 35.98 |
| | | | 27. | Public Health Engineering | 195.47 |
| | | | 28. | Sericulture | 37.18 |
| | | | 29. | Sports and Youth Services | 51.23 |
| | | | 30. | Co-operation | 42.37 |
| | | | 31. | Water Ways | 41.57 |
| Total | | 11,633.24 | Total | | 12,117.40 |

| RECEIPTS | | | DISBURSEMENTS | | |
|-----------------------------------------------|-------------------------------------|------------------|---------------------------------------------------|-----------------------------------------|-----------------------------|
| Sl. No. | HEAD | 2016-17 | Sl. No. | HEAD | 2016-17 |
| Capital Section | | | | | |
| 1. | Capital Receipt | - | 1. | Capital Disbursement | |
| Total | | - | Total | | |
| Debt Section | | | | | |
| 1. | Loan received from State Government | - | 1. | Repayment of loan from State Government | - |
| 2. | Loan received from other sources | - | 2. | Repayment of loan from other sources | - |
| 3. | Recoveries of loans and advances | - | 3. | Disbursement of loans and advances | - |
| Total Debt Receipts | | - | Total Debt Disbursements | | - |
| Total Part - I | | 11,633.24 | Total Part - I | | 12117.40 |
| Opening Balance | | 494.92 | Closing Balance | | 10.77 |
| Part - II: DEPOSIT FUND | | | | | |
| Deposit Section | | | | | |
| 1. | Deposit Receipt | - | 1. | Deposit Disbursements | - |
| Total of Part – II | | - | Total of Part - II | | - |
| Opening Balance | | - | Closing Balance | | - |
| OVERALL POSITION | | | | | |
| Total Receipts (Part - I + Part - II) | | 11,633.24 | Total Disbursements (Part - I + Part - II) | | 12117.40⁵ |
| Opening Balance (Part - I + Part - II) | | 494.92 | Closing Balance (Part - I + Part - II) | | 10.77 |
| Grand Total | | 12,128.17 | Grand Total | | 12128.17 |

Source: MADC Annual Accounts 2016-17

As per Receipt and Expenditure Statement of Council, during 2016-17, Council generated ₹ 1.04 crore (0.89 per cent of total fund) from its own sources and taxes, received ₹ 89.73 crore (77.13 per cent of total fund) as Grants-in-aid (non-plan), ₹ 21.94 crore (18.86 per cent of total fund) as Grants-in-aid (Plan) from State Government. They also received ₹ 3.62 crore

⁵ Total Disbursements is overstated by ₹ 833.20 lakh (Capital Disbursement) as discussed in Para-3.1.1

(3.11 per cent of total fund) as grant from Niti Aayog, Non-Lapsable Central pool of Resources (NLCPR), Rashtriya Krishi Vikas Yojna (RKVY), Thirteenth Finance Commission Grants and North Eastern Area grants.

As such, Grants-in-aid and Central/ State Government assistance constitute 99.10 per cent of Council's total fund. The over reliance on Grants-in-aid and assistance from both Central and State Governments indicate the financial vulnerability of the MADC as any disruption in revenue flow from these sources would affect the functioning of Council.

Total receipts of Council were at ₹ 116.33 crore in 2016-17 while expenditure during the year increased by ₹ 16.70 crore (15.99 per cent) from ₹ 104.47 crore in 2015-16 to ₹ 121.17 crore in 2016-17.

It was observed that out of the total expenditure of ₹ 121.17 crore for the year 2016-17, ₹ 112.84 crore, constituting 93.12 per cent, was spent on administrative costs, notably salaries. The balance amount of ₹ 8.33 crore was spent on development activities, including creation of assets.

Rule 121 requires strict adherence to the approved budget by the Council, obtaining prior approval for any new expenses not included in the budget, and ensuring government grants are used only for their intended purposes. However, audit observed that the Council did not adhere to the annual Budget 2016-17 and exceeded the budget by ₹ 2.85 crore, details of which are given in **Appendix I**.

It was also observed that the budget was made without giving due consideration to the essential services/ requirements. As such Council had made no provisions for Capital expenditure for Public Health and Social welfare. Further, the deviations from the budgeted expenditure ranged between 0 and 350 per cent, reflects poor planning and execution of planned activities.

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

Table 2.3: Comparison of own revenue generated and expenditure by the departments

(₹ in lakh)

| Department | Revenue Earned (% to OR) | Total Expenditure | Pay allowances (% of total expenditure under the head) | Expenses on other (% of total expenditure under the head) |
|--------------|--------------------------|-------------------|--------------------------------------------------------|-----------------------------------------------------------|
| Forest | 16.66 (16) | 576.62 | 551.02 (95.56) | 25.60 (4.44) |
| Land Revenue | 10.05 (10) | 477.07 | 475.07 (99.58) | 2.00 (0.42) |

Source: Annual Accounts Statement 5 & 6

Major revenue earning departments viz., Forest and Land Revenue Departments constitute mere 26 per cent of the total own revenue. 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 nor arrears if any, were not on records. This indicated the high dependence of MADC on Central and State Government funding for its financial requirements, taking into account its high administrative costs, especially on pay and allowances.

2.3 Delay in submission of Utilisation Certificates (UCs)

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

At the end of March 2022, nine UCs involving ₹ 7.49 crore were not submitted by the Council to the State Government against Grants-in-aid pertaining to year 2016-17. Council had failed to monitor adherence to the conditions attached to sanctioning of Grants while implementing schemes. Moreover, on account of non-submission of UCs, it could not be ensured that the funds had been spent for the purpose for which these had been sanctioned/ authorized by the Legislature.

Council may ensure timely submission of utilisation certificate to the State Government with respect to Grants-in-aid received in conformity with actual utilisation for the purpose it was disbursed. Chief Executive Member may also monitor strict adherence to the orders sanctioning grants.

2.4 Conclusion

Grants-in-aid and Central/State Government assistance constituted 99.10 *per cent* of Council's total receipts. Out of the total expenditure of ₹ 121.17 crore for the year 2016-17, ₹ 112.84 crore constituting 93.12 *per cent* was spent as administrative costs, notably salaries. The balance amount of ₹ 8.33 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 far exceeded the Revenue collected.

At the end of March 2022, nine UCs involving ₹ 7.49 crore were not submitted by the Council to the State against the Grants-in-aid pertaining to 2016-17.

2.5 Recommendations

- 1. The Council needs to identify and implement internal cost-saving measures while not compromising on its core functions. They need to cut down on the overall administrative expenditure so that more resources can be directed toward development functions.***
- 2. Efforts could be initiated to comprehensively map untapped, but viable, revenue sources and put in place a plan for strict enforcement of tax and fee collections.***
- 3. The Council may ensure timely submission of utilisation certificate to the State Government with respect to Grants-in-aid received. The District Council should monitor submission of UCs and hold the concerned persons accountable for non-submission or delayed submission of UCs.***

CHAPTER-III
Comments on Accounts

CHAPTER-III

Comments on Accounts

3. Introduction to Accounts and Comments on Council Accounts

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

The MADC prepared its Annual Accounts for the year 2016-17 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 as given in **Table 3.1**.

Table-3.1: Details of Particulars of Statements Nos.

| Sl. No. | Statement No. | Particulars of statements |
|---------|-----------------|-------------------------------------------------------------------------------------------------------|
| i. | Statement No. 1 | Summary of transactions (Part-I to Part-V) |
| ii. | Statement No. 2 | Capital outlay - Progressive capital outlay |
| iii. | Statement No. 3 | Debt position 2016-17 and the ways and means position of Council's fund. |
| iv. | Statement No. 4 | Loans and advances by Council |
| v. | Statement No. 5 | Detailed account of Revenue Receipts by Minor Heads |
| vi. | Statement No. 6 | Detailed account of Revenue Expenditure by Minor Heads |
| vii. | Statement No. 7 | Statement of receipt, disbursement and balance under heads relating to District Fund and Deposit Fund |

3.1 Comments on Accounts

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

(A) Part – I: District Funds of 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.

3.2 Overstatement of revenue expenditure

As per MADCF Rules, 2010, expenditure on Capital Outlays shall be classified with relevance to the functions and objects in the Revenue Accounts. Receipt under this Major Head of Account other than revenue of Council will be credited to the works concerned under this major Head of Account and will be taken as a reduction of expenditure.

Statement No. 2 of the MADC Annual Accounts for the year 2016-17 showed capital outlay of ₹ 8.33 crore. However, the whole capital expenditure was again reflected as revenue expenditure in Statement No. 6 'Detailed account of expenditure by Minor Head - Revenue Expenditure Head'. Thus, revenue expenditure was overstated by ₹ 8.33 crore.

The Council replied (March 2021) that overstatement of revenue expenditure of ₹ 8.33 crore was due to error of double counting and error of principle committed while compiling the Annual Statement. Steps shall be taken to avoid errors in future.

3.3 Deviation from prescribed format of Accounts

The Annual Accounts of the MADC 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.

As per the prescribed format, **Statement No. 3** shall contain debt position along-with Ways and Means of the Council. It is,

however, seen that debt position (for which Council is liable to repay/ payback the amount to the individual concerned) is not reflected in Statement No. 3.

3.4 Cash Balances

Rule 18 (c) of MADCF Rules, 2010 envisaged that Cash Book shall be closed daily and completely checked.

Scrutiny of records revealed that as per Receipts and Payment Account of the Council, opening balance was ₹ 4.95 crore (Cash in Hand ₹ 4.91 crore and Cash at Treasury (PLA): ₹ 0.04 crore). On the other hand, Statement showing details of Personal Ledger Account for 2016-17, the opening balance in PLA was ₹ 4.95 crore resulting in a difference of ₹ 4.91 crore (₹ 4.95 crore minus ₹ 0.04 crore) between the two opening balances. Discrepancy in opening balance needs to be reconciled before compilation of Annual Accounts to depict correct cash balances.

The Council may reconcile cash balances before finalisation of Annual 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:

- Capital Expenditure was not booked as per prescribed Statement 2 and was also understated due to misclassification and consequently Revenue Expenditure was overstated by ₹ 8.33 crore.
- Prescribed ledgers and other mandatory records were not maintained by the Council.
- Statements were not in conformity with prescribed Annual Accounts
- Discrepancy in opening cash balance in Statements of Annual Accounts was noticed.

3.6 Recommendations

- 1. The Council should adhere to the prescribed format of accounts and exhibit Capital and Revenue expenditure correctly in the Annual Accounts.*
- 2. The Council may ensure proper maintenance of the required records and registers and conduct annual physical verification of fixed assets to strengthen accountability in the functioning of Council.*
- 3. The Council may reconcile the Closing balances at Treasury with Cash Book before compiling Annual Accounts and verify cash balances as per prescribed schedule.*

CHAPTER-IV
Compliance Audit Observations

CHAPTER-IV

Compliance Audit Observations

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

4.1 Irregular expenditure on maintenance of vehicles

As per the notification issued by the Executive Secretary, MADC vide No. MADC.46/F&A/2013 dated 17 April 2013, Head of Departments could incur maintenance expenditure up to ₹ 1500 on a motor vehicle subject to prior permission from the Executive Member concerned. For expenditure above ₹ 1500, a report from the Motor Vehicle Inspector (MVI) of Road Transport Department should be obtained.

Scrutiny of records revealed that irregular expenditure of ₹ 9.68 lakh was incurred on repair and maintenance of vehicles during 2016-17 without complying with the said notification by three departments viz., General Administration Department, Planning and Programme Implementation Department, and Education Department. Moreover, the four⁶ bills amounting to ₹ 3.15 lakh did not have vehicle numbers even so as to confirm whether repairs were actually carried out. Details are given in **Appendix II**.

The Council replied (March 2021) stating that it regretted its inability to comply with the said notification and that this non-compliance was not at all intentional or an attempt to commit fraud, but a consequence arising due to lack of information and failure of communication among the officials. Council further stated that it would ensure proper flow of communication and information in future.

⁶ Vr. No. 01/25.04.2016, Vr. No.56/30.04.2016, Vr. No. 98/11.11.20216; Vr no 121/16.02.2017

4.2 Non-rationalisation of posting of school teachers

As per the Right of Children to Free and Compulsory Education (RTE) Act, 2009, the appropriate Government and the local authority are to ensure that Pupil-Teacher Ratio (PTR) prescribed by the Act is maintained in each school viz., 30:1 for primary level and 35:1 for upper primary level.

Audit noticed that the Education & Human Resource Department, MADC did not adopt the norms prescribed by the RTE Act, 2009. Further, there was no rationale or defined criteria for posting of school teachers in relation to pupil enrolment. Details of PTR as of March 2017 is given in **Appendix-III**. The distribution of PTR across the 117 Primary Schools and 49 Middle Schools are shown in **Chart 1.2** and **Chart 1.3** respectively.

Chart 1.2 showing PTR distribution in 117 Primary Schools

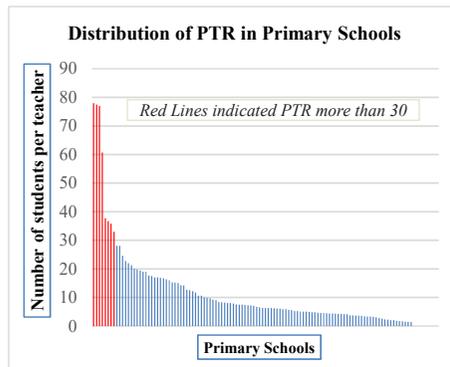
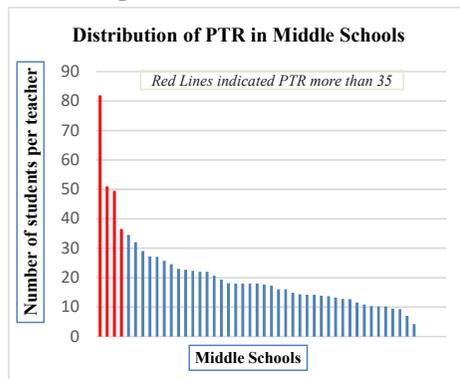


Chart 1.3 showing PTR distribution in 49 Middle Schools



As can be seen from the charts above, posting of teachers in schools was not done based on the number of students enrolled. PTR distribution was not uniform across the Primary schools, which ranged from 1:1 to 78:1. It was also observed that eight primary schools had adverse PTR beyond 30:1 prescribed by the Act.

Similarly, PTR distribution in the Middle schools ranged from 0:1⁷ to 82:1 against the prescribed ratio of 35:1. Four middle schools had adverse PTR beyond 35:1 prescribed by the Act.

The Council needs to ensure uniform distribution of teachers across the schools by rationalising posting of teachers based on the number of students enrolled as per the RTE Act, 2009 in all of the Middle Schools and Primary Schools to improve quality of education.

The Council replied (March 2021) that in every Primary School, there are six teachers and a Headmaster. These teachers teach classes of KG-1, KG-2 and Class-1 to Class-IV, whereas the headmaster takes up office work and acts as a substitute teacher during the absence of the teachers. Similarly, in every Middle School, five teachers are teaching five classes and a headmaster takes up office work and acts as a substitute teacher during the absence of the teachers. Thus, the number of teachers seems huge in the schools. In the light of the above statement, the Central or State recommended teacher-pupil ratio is inapplicable and unpractical to enhance a qualitative form of education. The arrangement of school teachers is made evenly in all the schools.

Reply of the Council is silent as to why posting of teachers was not done based on the number of students enrolled in schools, the main reason which led to wide disparity in the PTR. Further, the Council's argument that Central or State recommended teacher-pupil ratio is inapplicable and unpractical to enhance a qualitative form of education is doubtful.

⁷ Indicating teacher(s) without students.

4.3 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 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 District Council to the Governor of the State. Governor shall give such directions as considered necessary in Public interest to District Council.

Previous Audit Report for the period 2011-2012 to 2014-2015 was laid in the House of the Mara ADC in its Monsoon Session held on 31/07/2018 along with explanatory notes and Council accepted the Report. However, action taken note is yet to be received.

4.4 Conclusion

The Council incurred expenditure on repair and maintenance of motor vehicles beyond the prescribed limit and in violation of prescribed rules. Council did not maintain Pupil-Teacher Ratio prescribed by the RTE Act 2009 as posting of teachers was not done based on enrolment of students in schools.

4.5 Recommendations

- 1. The Council may ensure that due financial procedures are followed by the departments in order to have better financial control over expenditure from public money.*

2. *The Council may ensure posting of adequate teachers in all of the teacher-deficit schools and maintain uniform PTR prescribed by the RTE Act 2009 to the extent possible.*

Aizawl
The 14 June 2023


(LHUNKHOTHANG HANGSING)
Principal Accountant General, Mizoram

Countersigned

New Delhi
The 4 July 2023


(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India



APPENDICES

APPENDICES

Appendix-I

Comparison of Budgeted Amount and Actual Expenditure on Developmental Activities Undertaken by the Council during 2016-17

(Reference: Paragraph-2.2)

| Sl. No. | Major Head of Accounts | Budgeted Amount (₹ in lakh) | Actual Expenditure as per Accounts (Statement 2) | Per cent Deviation from budgeted expenditure |
|---------|-------------------------------|--------------------------------|--------------------------------------------------------|----------------------------------------------------|
| 1. | Agriculture & Horticulture | 13.5 | 20 | 48.15 |
| 2. | Public Health & Engineering | 0 | 133 | 0 |
| 3. | Art & Culture | 5 | 16 | 220.00 |
| 4. | Rural Development | 31 | 72 | 132.26 |
| 5. | Education | 62 | 133.62 | 115.52 |
| 6. | Soil & Water Conservation | 3 | 13.5 | 350.00 |
| 7. | Animal Husbandry & Veterinary | 6 | 8.9 | 48.33 |
| 8. | Forest | 20 | 25 | 25.00 |
| 9. | Fisheries | 2 | 5.04 | 152.00 |
| 10. | Public Works | 228 | 349.14 | 53.13 |
| 11. | Local Administration | 23.1 | 47 | 103.46 |
| 12. | Social Welfare | 0 | 5 | 0 |
| 13. | General Secretariat Services | 35 | 0 | -100.00 |

Audit Report of MADC, Mizoram for the year ended on 31 March 2017

| Sl. No. | Major Head of Accounts | Budgeted Amount (₹ in lakh) | Actual Expenditure as per Accounts (Statement 2) | Per cent Deviation from budgeted expenditure |
|--------------|---------------------------------|--------------------------------|--------------------------------------------------------|----------------------------------------------------|
| 14. | Sports & Youth Services | 2.5 | 0 | -100.00 |
| 15. | Road Transport | 35.59 | 0 | -100.00 |
| 16. | Planning & Prog. Implementation | 0 | 5 | 0 |
| 17. | Land Revenue | 66 | 0 | -100.00 |
| 18. | Minor Irrigation | 1.5 | 0 | -100.00 |
| 19. | Waterway | 1.8 | 0 | -100.00 |
| 20. | Sericulture | 2 | 0 | 0 |
| Total | | 547.99 | 833.20 | |

Appendix-II Details of excess expenditure on repairing of vehicles

(Reference: Paragraph-4.1)

| Sl. No. | Registration No. of vehicle | Department | Vr. No. | Date | Amount (in ₹) | Ceiling Amount (in ₹) | Excess Amount (in ₹) |
|--------------|-----------------------------|---------------------------------------------|---------|----------|-----------------|-----------------------|----------------------|
| 1. | MZ 03 7007 | General Administration Department (GAD) | 18 | 12/04/16 | 18,000 | 1,500 | 16,500 |
| 2. | --- | Planning and Programme Implementation (PPI) | 01 | 25/04/16 | 2,20,000 | 1,500 | 2,18,500 |
| 3. | MZ 03 2880 | Education (D&A) | 56 | 30/04/16 | 50,000 | 1,500 | 48,500 |
| 4. | MZ 03 2880 | Education (D&A) | 49 | 16/06/16 | 33,000 | 1,500 | 31,500 |
| 5. | MZ 03 4115 | Education (D&A) | 42 | 16/06/16 | 35,000 | 1,500 | 33,500 |
| 6. | MZ 03 2880 | Education (D&A) | 89 | 02/09/16 | 20,300 | 1,500 | 18,800 |
| 7. | MZ 03 4115 | Education (D&A) | 98 | 11/11/16 | 20,000 | 1,500 | 18,500 |
| 8. | MZ 03 4115 | Education (D&A) | 99 | 15/11/16 | 20,000 | 1,500 | 18,500 |
| 9. | MZ 03 2880 | Education (D&A) | 114 | 02/02/17 | 30,000 | 1,500 | 28,500 |
| 10. | MZ 03 7007 | GAD | 166 | 13/02/17 | 18,000 | 1,500 | 16,500 |
| 11. | MZ 03 1443 | PPI | 96 | 15/02/17 | 3,49,900 | 1,500 | 3,48,400 |
| 12. | MZ 03 4115 | Education (D&A) | 121 | 16/02/17 | 25,000 | 1,500 | 23,500 |
| 13. | MZ 03 4115 | Education (D&A) | 25,26 | 28/03/17 | 1,17,500 | 1,500 | 1,16,000 |
| 14. | MZ 03 2880 | Education (D&A) | 25 | 28/03/17 | 32,500 | 1,500 | 31,000 |
| Total | | | | | 9,89,200 | 21,000 | 9,68,200 |

Appendix-III

Statement showing details of shortage in deployment of teachers and PTR distribution in Middle/ Primary Schools during 2016-17

(Reference: Paragraph-4.2)

A. Primary Schools

| Sl. No. | Name of School and location | No. of teachers | Boys | Girls | Total | PTR (rounded) |
|---------|-----------------------------|-----------------|------|-------|-------|---------------|
| 1. | Phura P/S - III | 1 | 40 | 38 | 78 | 78 |
| 2. | New Light P/S | 2 | 80 | 75 | 155 | 78 |
| 3. | Kaochao 'E' P/S - III | 1 | 40 | 37 | 77 | 77 |
| 4. | New Colony - 1 P/S | 3 | 90 | 92 | 182 | 61 |
| 5. | Vahia P/S - II | 3 | 53 | 60 | 113 | 38 |
| 6. | Chheihlu P/S - II | 3 | 50 | 60 | 110 | 37 |
| 7. | Khopai P/S II | 4 | 70 | 73 | 143 | 36 |
| 8. | L.E.S. (Siaha) | 14 | 211 | 251 | 462 | 33 |
| 9. | Tipa B P/S II | 2 | 26 | 30 | 56 | 28 |
| 10. | Laty P/S | 3 | 42 | 42 | 84 | 28 |
| 11. | Amotlah P/S- II | 2 | 21 | 28 | 49 | 25 |
| 12. | Phura P/S - I | 4 | 49 | 42 | 91 | 23 |
| 13. | Khopai P/S - I | 5 | 50 | 60 | 110 | 22 |
| 14. | Chhaolo P/S - II | 4 | 55 | 30 | 85 | 21 |
| 15. | Mawhro P/S II | 2 | 20 | 20 | 40 | 20 |
| 16. | Chakhei - I P/ S-II | 4 | 25 | 54 | 79 | 20 |
| 17. | Vahia P/S - I | 5 | 45 | 52 | 97 | 19 |
| 18. | Zero P/S - II | 3 | 35 | 22 | 57 | 19 |
| 19. | Kaochao 'E' P/S- II | 4 | 41 | 35 | 76 | 19 |
| 20. | 10 KM P/S | 3 | 25 | 28 | 53 | 18 |
| 21. | Lopu P/S - II | 4 | 36 | 34 | 70 | 18 |
| 22. | Theiri P/S II | 4 | 32 | 36 | 68 | 17 |
| 23. | Thiahra P/S | 4 | 34 | 34 | 68 | 17 |
| 24. | Lopu P/S - I | 5 | 40 | 44 | 84 | 17 |
| 25. | Meisavaih P/S II | 3 | 25 | 25 | 50 | 17 |
| 26. | Phura P/S - II | 3 | 20 | 29 | 49 | 16 |

| Sl. No. | Name of School and location | No. of teachers | Boys | Girls | Total | PTR (rounded) |
|---------|-----------------------------|-----------------|------|-------|-------|---------------|
| 27. | Chapi P/S - II | 6 | 47 | 49 | 96 | 16 |
| 28. | Iana P/S- I | 5 | 35 | 41 | 76 | 15 |
| 29. | Bymari P/S | 6 | 45 | 46 | 91 | 15 |
| 30. | Chapi P/S - III | 3 | 25 | 20 | 45 | 15 |
| 31. | Tisopi P/S - I | 4 | 26 | 31 | 57 | 14 |
| 32. | Lobo P/S- I | 6 | 40 | 45 | 85 | 14 |
| 33. | New Laty P/S - II | 3 | 19 | 19 | 38 | 13 |
| 34. | Chakhei - II P/S | 4 | 26 | 24 | 50 | 13 |
| 35. | Zyhno P/S - II | 6 | 41 | 32 | 73 | 12 |
| 36. | Lotai P/S | 6 | 35 | 35 | 70 | 12 |
| 37. | Mawhro P/S - I | 5 | 23 | 30 | 53 | 11 |
| 38. | Theiri P/S - I | 7 | 37 | 37 | 74 | 11 |
| 39. | Chapi P/S - I | 6 | 30 | 30 | 60 | 10 |
| 40. | Miepu P/S - I | 5 | 22 | 27 | 49 | 10 |
| 41. | Thosai P/S | 7 | 32 | 36 | 68 | 10 |
| 42. | Zero P/S - I | 5 | 22 | 24 | 46 | 9 |
| 43. | Chhaolo P/S - I | 6 | 36 | 18 | 54 | 9 |
| 44. | Theiva P/S - II | 6 | 25 | 25 | 50 | 8 |
| 45. | Zyhno P/S - I | 4 | 11 | 22 | 33 | 8 |
| 46. | Chakhei - I P/ S-I | 5 | 10 | 31 | 41 | 8 |
| 47. | New Laty P/S - I | 4 | 16 | 16 | 32 | 8 |
| 48. | Siahatlah - III P/S | 5 | 20 | 20 | 40 | 8 |
| 49. | Lobo P/S- II | 11 | 40 | 46 | 86 | 8 |
| 50. | Kaochao 'E' P/S - I | 10 | 40 | 35 | 75 | 8 |
| 51. | Ahmypi P/S | 5 | 18 | 19 | 37 | 7 |
| 52. | Siata P/S - I | 5 | 20 | 17 | 37 | 7 |
| 53. | Siahatlah P/S - I | 6 | 22 | 22 | 44 | 7 |
| 54. | Chhaolo - II P/S | 4 | 20 | 9 | 29 | 7 |
| 55. | Tipa 'B' P/S - I | 6 | 21 | 22 | 43 | 7 |
| 56. | Chakheitlah P/S | 6 | 18 | 24 | 42 | 7 |
| 57. | Siata P/S - II | 13 | 40 | 47 | 87 | 7 |

| Sl. No. | Name of School and location | No. of teachers | Boys | Girls | Total | PTR (rounded) |
|----------------|------------------------------------|------------------------|-------------|--------------|--------------|----------------------|
| 58. | College Vaih - II P/S | 6 | 16 | 23 | 39 | 7 |
| 59. | New Saikao P/S | 4 | 12 | 13 | 25 | 6 |
| 60. | Tisopi P/S II | 4 | 10 | 15 | 25 | 6 |
| 61. | Amobyu B P/S - I | 8 | 24 | 26 | 50 | 6 |
| 62. | Meisatlah P/S - I | 8 | 25 | 25 | 50 | 6 |
| 63. | Kiasie | 13 | 40 | 40 | 80 | 6 |
| 64. | Old Siaha | 10 | 30 | 31 | 61 | 6 |
| 65. | Saikao P/S - II | 5 | 15 | 15 | 30 | 6 |
| 66. | Riasika | 9 | 26 | 27 | 53 | 6 |
| 67. | Lodaw | 6 | 17 | 18 | 35 | 6 |
| 68. | Maisa | 13 | 35 | 38 | 73 | 6 |
| 69. | Siata P/S - III | 10 | 30 | 25 | 55 | 6 |
| 70. | College Vaih-I P/S-II | 5 | 14 | 12 | 26 | 5 |
| 71. | Meisavaih P/S - I | 10 | 25 | 27 | 52 | 5 |
| 72. | Council Vaih P/S | 11 | 32 | 23 | 55 | 5 |
| 73. | Lopu P/S - III | 13 | 33 | 32 | 65 | 5 |
| 74. | Siasi P/S | 15 | 30 | 45 | 75 | 5 |
| 75. | No-Aotlah P/S - I | 15 | 40 | 34 | 74 | 5 |
| 76. | New Siaha P/S - I | 8 | 18 | 20 | 38 | 5 |
| 77. | Tisi P/S - III | 12 | 27 | 30 | 57 | 5 |
| 78. | Bazar P/S | 8 | 22 | 15 | 37 | 5 |
| 79. | ECM Vaih P/S | 18 | 34 | 48 | 82 | 5 |
| 80. | Theiva P/S - I | 11 | 25 | 25 | 50 | 5 |
| 81. | Tipa 'V' P/S - I | 7 | 15 | 16 | 31 | 4 |
| 82. | Sihatlah - II P/S | 11 | 24 | 24 | 48 | 4 |
| 83. | Miepu P/S - II | 6 | 12 | 14 | 26 | 4 |
| 84. | New Colony -III P/S | 8 | 15 | 19 | 34 | 4 |
| 85. | Laki P/S - I | 16 | 30 | 37 | 67 | 4 |
| 86. | Iana P/S- II | 6 | 15 | 10 | 25 | 4 |
| 87. | New Colony -II P/S | 7 | 19 | 10 | 29 | 4 |
| 88. | Tokalo P/S - I | 10 | 20 | 21 | 41 | 4 |

| Sl. No. | Name of School and location | No. of teachers | Boys | Girls | Total | PTR (rounded) |
|--------------|-----------------------------|-----------------|-------------|-------------|-------------|---------------|
| 89. | New Siaha P/S - II | 16 | 33 | 26 | 59 | 4 |
| 90. | Amotlah P/S - I | 12 | 18 | 26 | 44 | 4 |
| 91. | Meisatla P/S - II | 17 | 30 | 31 | 61 | 4 |
| 92. | Laki P/S - II | 29 | 59 | 45 | 104 | 4 |
| 93. | Tokalo P/S - II | 14 | 24 | 25 | 49 | 4 |
| 94. | No-Aotlah P/S-III | 21 | 35 | 35 | 70 | 3 |
| 95. | CGS Zyhno | 10 | 11 | 22 | 33 | 3 |
| 96. | No-Aotlah P/S - II | 12 | 20 | 19 | 39 | 3 |
| 97. | Lomasu P/S | 17 | 23 | 32 | 55 | 3 |
| 98. | Tisi P/S - I | 15 | 20 | 25 | 45 | 3 |
| 99. | Tisi P/S - II | 8 | 10 | 12 | 22 | 3 |
| 100. | College Vaih-I P/S-I | 24 | 40 | 20 | 60 | 3 |
| 101. | Amobyu B P/S - II | 20 | 17 | 29 | 46 | 2 |
| 102. | Tipi 'F' P/S | 17 | 20 | 17 | 37 | 2 |
| 103. | Tipa V P/S - II | 15 | 16 | 15 | 31 | 2 |
| 104. | Pala P/S | 23 | 21 | 26 | 47 | 2 |
| 105. | Siatlai P/S | 25 | 22 | 22 | 44 | 2 |
| 106. | Saikao P/S - I | 21 | 16 | 20 | 36 | 2 |
| 107. | Amobyu 'CH' P/S | 24 | 18 | 21 | 39 | 2 |
| 108. | Tipa 'D' P/S | 7 | 5 | 5 | 10 | 1 |
| 109. | Lorrain Vill P/S | 14 | 9 | 11 | 20 | 1 |
| 110. | Chheihlu P/S - I | 27 | 19 | 19 | 38 | 1 |
| 111. | Amobyu Vaihthie P/S II | 0 | 0 | 0 | 0 | 0 |
| 112. | Beulah P/S | 0 | 0 | 0 | 0 | 0 |
| 113. | Kaochao 'E' I P/S | 0 | 0 | 0 | 0 | 0 |
| 114. | Kiasie P/S - II | 0 | 0 | 0 | 0 | 0 |
| 115. | Lorrain Eng.Sch. | 0 | 0 | 0 | 0 | 0 |
| 116. | Pala P/S II | 0 | 0 | 0 | 0 | 0 |
| 117. | Tokalo P/S III | 0 | 0 | 0 | 0 | 0 |
| Total | | 956 | 3333 | 3491 | 6824 | |

Source: Council's Records

B. Middle Schools

| Sl. No. | Name of School and location | No. of teachers | Boys | Girls | Total | PTR (rounded) |
|---------|-----------------------------|-----------------|------|-------|-------|---------------|
| 1. | Zyhno M/S | 1 | 52 | 30 | 82 | 82 |
| 2. | Iana M/S | 1 | 27 | 24 | 51 | 51 |
| 3. | Phura M/S | 2 | 40 | 59 | 99 | 50 |
| 4. | Tisi M/S | 2 | 41 | 32 | 73 | 37 |
| 5. | Laki M/S | 2 | 32 | 37 | 69 | 35 |
| 6. | Siasi M/S | 1 | 17 | 15 | 32 | 32 |
| 7. | Model M/S | 1 | 17 | 12 | 29 | 29 |
| 8. | Beulah M/S | 5 | 65 | 71 | 136 | 27 |
| 9. | Theiri M/S | 2 | 23 | 31 | 54 | 27 |
| 10. | Chakhei M/S | 3 | 44 | 33 | 77 | 26 |
| 11. | No-Aotlah M/S | 4 | 49 | 49 | 98 | 25 |
| 12. | E.C.M. M/S | 7 | 72 | 89 | 161 | 23 |
| 13. | Lobo M/S | 3 | 39 | 29 | 68 | 23 |
| 14. | Chhaolo-II M/S (PHUSA) | 3 | 33 | 34 | 67 | 22 |
| 15. | Tokalo M/S | 2 | 21 | 23 | 44 | 22 |
| 16. | Education M/S | 3 | 39 | 27 | 66 | 22 |
| 17. | Eastern M/S | 3 | 37 | 25 | 62 | 21 |
| 18. | Siata M/S | 3 | 21 | 37 | 58 | 19 |
| 19. | Auxilium M/S | 10 | 87 | 94 | 181 | 18 |
| 20. | Amotlah M/S | 3 | 41 | 13 | 54 | 18 |
| 21. | Mawhro M/S | 3 | 23 | 31 | 54 | 18 |
| 22. | Chapi M/S | 4 | 34 | 38 | 72 | 18 |
| 23. | Kiasie M/S | 2 | 11 | 25 | 36 | 18 |
| 24. | Chheihlu M/S | 3 | 28 | 25 | 53 | 18 |
| 25. | Chhaolo M/S | 5 | 32 | 54 | 86 | 17 |
| 26. | Pala M/S | 3 | 21 | 27 | 48 | 16 |
| 27. | Tipa 'D' M/S | 3 | 22 | 26 | 48 | 16 |
| 28. | Amobyu M/S | 5 | 30 | 44 | 74 | 15 |
| 29. | Ahmypi M/S | 3 | 27 | 16 | 43 | 14 |
| 30. | Tipa 'B' M/S | 5 | 32 | 39 | 71 | 14 |
| 31. | Meisatlah M/S | 8 | 62 | 51 | 113 | 14 |
| 32. | Tipa 'V' M/S | 5 | 20 | 49 | 69 | 14 |
| 33. | Tisopi M/S | 3 | 19 | 22 | 41 | 14 |
| 34. | Khopai M/S | 4 | 19 | 34 | 53 | 13 |
| 35. | Lorrain M/S | 16 | 92 | 112 | 204 | 13 |
| 36. | Kaladan M/S | 3 | 19 | 19 | 38 | 13 |

| Sl. No. | Name of School and location | No. of teachers | Boys | Girls | Total | PTR (rounded) |
|---------|-----------------------------|-----------------|-------------|-------------|-------------|---------------|
| 37. | New Colony M/S | 6 | 30 | 39 | 69 | 12 |
| 38. | Theiva M/S | 5 | 21 | 33 | 54 | 11 |
| 39. | Thiakra M/S | 4 | 19 | 22 | 41 | 10 |
| 40. | Meisavaih M/S | 5 | 20 | 31 | 51 | 10 |
| 41. | Saikao M/S | 6 | 41 | 20 | 61 | 10 |
| 42. | Council Vaih M/S | 5 | 21 | 26 | 47 | 9 |
| 43. | Siatlai M/S | 4 | 15 | 22 | 37 | 9 |
| 44. | New Laty M/S | 6 | 19 | 23 | 42 | 7 |
| 45. | Laty M/S | 5 | 9 | 12 | 21 | 4 |
| 46. | Bymari M/S | 4 | 0 | 0 | 0 | 0 |
| 47. | SSA | 6 | 0 | 0 | 0 | 0 |
| 48. | Kaochao M/S | 0 | 21 | 32 | 53 | 0 |
| 49. | Lopu M/S | 0 | 43 | 30 | 73 | 0 |
| | Total | 192 | 1547 | 1666 | 3213 | |

Source: Council's records

