

**ANNUAL TECHNICAL INSPECTION REPORT
ON
URBAN LOCAL BODY
FOR THE YEAR ENDED 31 MARCH 2012**

GOVERNMENT OF MIZORAM

**In terms of the Technical Guidance and Supervision (TGS)
by the Comptroller and Auditor General of India**

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL,
MIZORAM, AIZAWL**

TABLE OF CONTENTS

	<i>Paragraph</i>	<i>Page</i>	
<i>Preface</i>		<i>iii</i>	
<i>Overview</i>		<i>v</i>	
CHAPTER-I			
AN OVERVIEW OF THE ORGANISATION, FINANCES, DEVOLUTION AND ACCOUNTABILITY FRAMEWORK OF URBAN LOCAL BODY (ULB)			
Introduction	1.1	1	
Organisational Setup in State Government and Local Body	1.2	1	
Devolution of Powers and Functions	1.3	2	
Accounting Manual	1.4	4	
Creation of database on Finances & Maintenance of Accounts	1.5	4	
Recommendations of State Finance Commission	1.6	4	
Formation of Ward Committees	1.7	5	
Financial Profile of the ULB	1.8	6	
Audit Mandate	1.9	7	
Conclusion	1.10	7	
Recommendations	1.11	7	
CHAPTER-II			
AUDIT OF TRANSACTIONS OF URBAN LOCAL BODY			
Fund management	2.1	9	
Non-Reconciliation of balances	2.1.3	9	
Collection of Property Tax	2.2	10	
Non-maintenance of Receipt Book Register	2.2.2	10	
Non-maintenance of Revenue Collection Register	2.2.3	10	
Short/Non-deposit of Property Tax	2.2.4	11	
Civic Amenities	2.3	11	
Sanction and delay in release of fund	2.3.2	11	
Minor Works	2.3.3	12	
Purchase of materials	2.3.3.1	12	
Actual Payee Receipts wanting against Muster Roll payments	2.3.3.2	13	
Satisfaction level of beneficiaries	2.3.4	13	
Irregularities in maintenance of Cash Book	2.4.1	16	
Conclusion	2.5	16	
Recommendations	2.6	16	
LIST OF APPENDICES			
<i>Appendix No.</i>	<i>Appendix</i>	<i>Paragraph</i>	<i>Page</i>
1.	Statement showing short/non deposit of Property Tax	2.2.4	19
2.	Statement showing execution of minor works through Muster Rolls	2.3.3.2	20

PREFACE

This report has been prepared for submission to the Government of Mizoram in terms of the Technical Guidance and Support (TGS) over the audit of accounts of Urban Local Bodies (ULBs). The Government of Mizoram has entrusted audit of accounts of Local Bodies to the Comptroller & Auditor General (C&AG) of India under Section 20(1) of the C&AG's DPC Act, 1971 in June 2011.

This is the first Annual Technical Inspection Report (ATIR) on ULB. The ATIR for the year 2011-12 is a consolidation of audit findings arising out of audit of accounts of one ULB (Aizawl Municipal Council) conducted during 2012-13 (November to December 2012).

The Report contains two Chapters of which Chapter-I contains an overview of the organisation, finances, devolution and accountability frame work and Chapter-II covers Transactions Audit of ULB for the year ended 31 March 2012. Matters relating to the period preceding 2010-11 as well as subsequent to year 2011-12 have also been included wherever necessary.

The purpose of this report is to give overview of the functioning of the Aizawl Municipal Council and draw the attention of the Executive functionaries for remedial action and improvement wherever necessary.

OVERVIEW

This Annual Technical Inspection Report deals with the results of audit of accounts of Local Body (Aizawl Municipal Council) and is presented in two chapters. **Chapter-I** includes an overview of the organisation, devolution and accountability frame work of Urban Local Body and **Chapter-II** contains observations on Audit of Transactions of Urban Local Body.

CHAPTER-I

AN OVERVIEW OF THE ORGANISATION, FINANCES, DEVOLUTION AND ACCOUNTABILITY FRAMEWORK OF URBAN LOCAL BODY (ULB)

There is one Urban Local Body (Aizawl Municipal Council) in the State. Under Aizawl Municipal Council there are 19 Wards comprising 83 Local Councils. The Secretary, Urban Development and Poverty Alleviation Department is the administrative head of ULB.

(Paragraph 1.2)

The full devolution of powers and functions to the ULB as envisaged in the Mizoram Municipality Act is yet to be effected by the State Government.

(Paragraph 1.3)

As per Government notification (March 2011), the AMC is required to prepare its budget and maintain accounts in the formats prescribed in the National Municipal Accounts Manual (NMAM) with appropriate codification and classification. It was noticed that the AMC had not maintained its accounts as per the formats prescribed in the NMAM, as of March 2012.

(Paragraph 1.4)

The Report of the Mizoram Finance Commission for the coming period of five years starting from 1 April 2013 to 31 March 2018 has not been submitted by the Commission as of February 2013.

(Paragraph 1.6)

CHAPTER-II

AUDIT OF TRANSACTIONS OF URBAN LOCAL BODY

The AMC prepared unrealistic budget estimates for the year 2010-12 which indicates poor financial management.

(Paragraph 2.1.2)

The amount of short deposit of revenue by the Revenue Assistants ranged from ` 3.34 lakh to ` 23.38 lakh resulting in huge amount of Government revenue being retained by the Revenue Assistants and thus, remaining unaccounted for in the cash book.

(Paragraph 2.2.4)

Construction materials valued at ` 75.38 lakh purchased without adequate publicity stopped the benefit of competitive rates.

(Paragraph 2.3.3.1)

Completion certificates on minor works were recorded by Junior Engineers/Executive Engineer without physical inspection of works executed.

(Paragraph 2.3.4)

Figures entered in the Cash Books were corrected through overwriting without proper attestation of the DDO. The Cash Books were not closed regularly with complete checking.

(Paragraph 2.4.1)

CHAPTER-I

AN OVERVIEW OF THE ORGANISATION, FINANCES, DEVOLUTION AND ACCOUNTABILITY FRAMEWORK OF URBAN LOCAL BODY (ULB)

1.1 Introduction

The Seventy Fourth Constitutional Amendment Act, 1992 paved the way for decentralisation of power and transfer of 18 functions as listed in the 12th Schedule of the Constitution along with the corresponding funds and functionaries to the Urban Local Bodies (ULBs) and to establish a system of uniform structure, holding of regular elections and regular flow of funds through Finance Commission *etc.* As a follow up, the states were required to entrust these bodies with such powers, functions and responsibility so as to enable them to function as institutions of self-Government. The Constitutional amendments intended to pave the way for fiscal decentralization to the grass root level. To incorporate the provisions of this Amendment Act, the Mizoram Municipalities Act, 2007 (as amended in 2009) was enacted which came into force in 2008.

Consequently, the first election to the Aizawl Municipal Council (AMC) was held in November 2010. At present the lone Urban Local Body *i.e.* Aizawl Municipal Council covers a total area of 129 sq. kms and population of 2,91,822 as per 2011 census. Under the AMC, there are 19 Wards comprising of 83 Local Councils.

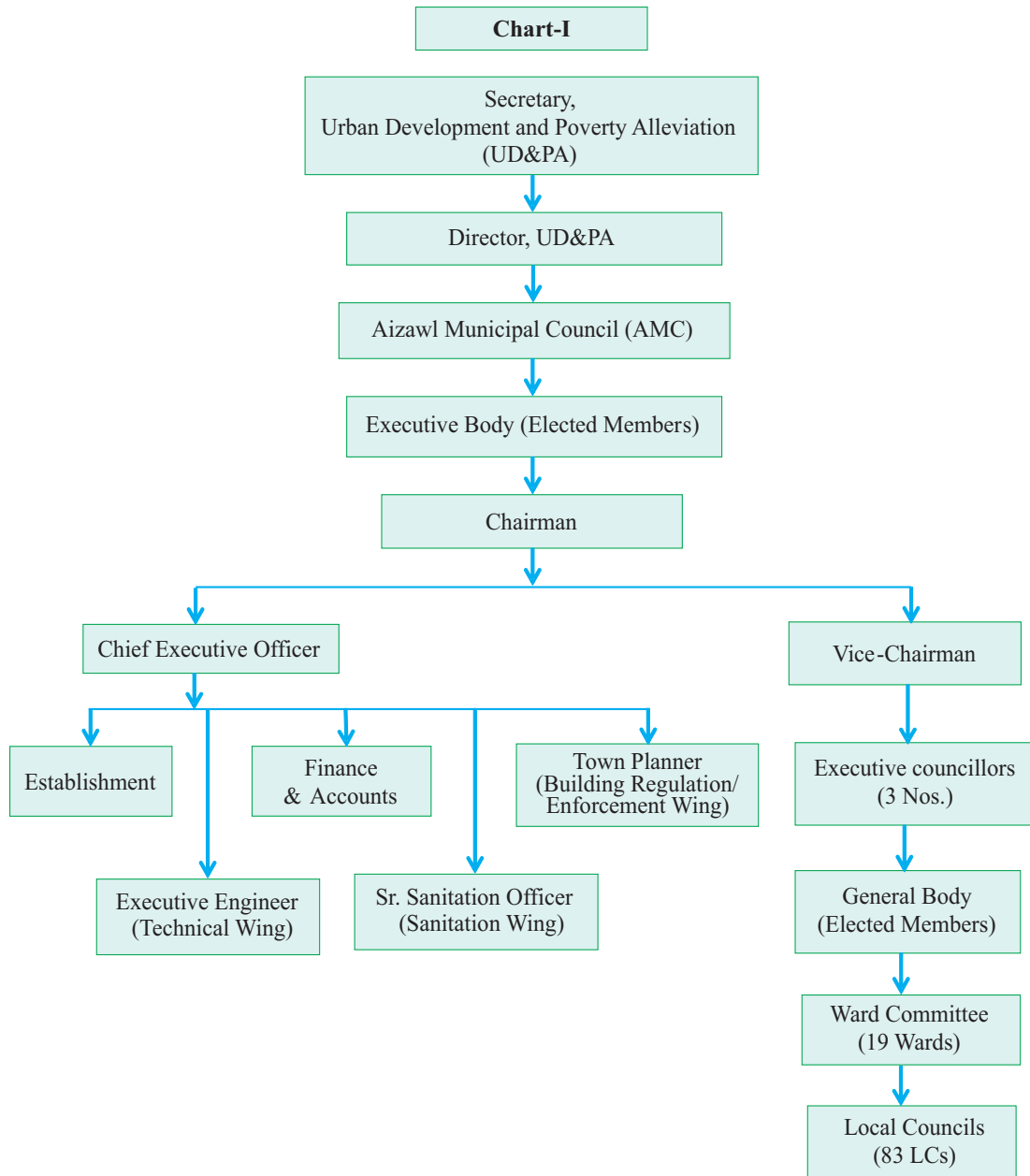
1.2 Organisational Setup in State Government and Local Body

The Secretary, Urban Development & Poverty Alleviation Department (UD&PA) is the administrative head of the Aizawl Municipal Council (AMC) and is assisted by the Director, UD&PA in allocation of funds and in exercising overall control and supervision of functions and schemes at the State level.

The chairperson elected by the majority of Councillors is the executive head of the AMC. He presides over the meetings of the Municipal Council (MC) and is responsible for the governance of the body. The AMC (ULB) consists of all elected members.

A Chief Executive Officer was appointed by the State Government for administrative control of the AMC. Other officers are also appointed to discharge specific functions of the body.

An organogram of the Urban Development Department and AMC is shown below:



1.3 Devolution of Powers and Functions

The Seventh-fourth Constitutional amendment provides scope for devolution of funds, functions and functionaries to Urban Local Bodies by the State Government with respect to preparation of plans and programmes for economic development and social justice relating to 18 subjects listed in the XII Schedule of the Constitution of India. The Government of Mizoram has enacted the “Mizoram Municipalities Act, 2007” (amended in 2009) to

establish municipalities in towns, transitional areas and urban areas in Mizoram to enable the municipalities in the state to function as local self-Government institutions.

As per Section 59 (2) of the Act, the State Government may transfer to the Municipality such functions and duties as are performed by the Department of the State Government on any of the following matter:

1. Town and country planning;
2. Urban development;
3. Water supply and sanitation;
4. Transport system including regulation of traffic terminus;
5. Employment schemes and programmes;
6. Health and family welfare;
7. Relief and social welfare including social security schemes and programmes;
8. Public works including road construction and housing;
9. Cottage and small scale industries, business and services including programme for skill development;
10. Education including primary education, adult education, vocational education, social education, non-formal education, audio-visual education and library services;
11. Food and supplies including rationing and distribution;
12. Civil defence;
13. Fire protection and fire fighting;
14. Sports and youth services;
15. Welfare of the Scheduled Caste and Scheduled Tribes;
16. Environmental safety and improvement; and
17. Social forestry and plantation programme.

It was, however, noticed that out of 17 functions to be transferred to the Municipality Council, the State Government has so far transferred (October 2012) only six functions and duties to the Aizawl Municipal Council as follows:

- i. Management of transportation terminals;
- ii. Providing of civic services & street vending;
- iii. Management of market sheds;
- iv. Management of parking lots;
- v. Solid waste Management; and
- vi. Collecting of property tax.

Thus, full devolution of powers and functions to the ULB as envisaged in the Act is yet to be carried out by the State Government.

1.4 Accounting Manual

The need for municipal reforms has assumed urgency as proper financial reporting by ULBs would be an important instrument to achieve objective of accountability. Considering the importance of maintenance of accounts, the Eleventh Finance Commission in its recommendation has entrusted the responsibility for exercising control and supervision over the proper maintenance of accounts and the audit of ULB to the Comptroller and Auditor General of India (C&AG). Accordingly, The Ministry of Urban Development, GoI in consultation with the C&AG developed the National Municipal Accounts Manual (NMAM) (December 2004) which is based on accrual based double entry accounting system for greater transparency and control over finances. The ULBs were required to prepare their budget and maintain their accounts in the formats as prescribed in NMAM with appropriate codifications and classifications.

In terms of Paragraph 10.116 of the Thirteenth Finance Commission's (TFC) guidelines, the State should implement an accounting framework consistent with the accounting format and codification pattern suggested in the NMAM. As per Government Notification (March 2011), the AMC is required to prepare its budget and maintain accounts in the formats prescribed by NMAM with appropriate codification and classification.

It was, however, noticed that the AMC had not maintained its accounts in the formats prescribed in NMAM, as of March 2012.

1.5 Creation of database on Finances & Maintenance of Accounts

Based on the recommendations of the Eleventh Finance Commission (EFC), the C&AG had prescribed database formats for capturing the finances of all ULBs. The database formats were prescribed with a view to have a consolidated position of sector-wise resource and application of funds by ULBs, details of works executed by ULBs and their physical progress *etc.*

It was, however, noticed that the development of database was not started (December 2012) for want of formal acceptance of the prescribed formats by the State Government. The Chief Executive Officer of the Aizawl Municipal Council stated (December 2012) that the matter related to database formats on finances as prescribed by the C&AG was referred to the Urban Development and Poverty Alleviation Department for acceptance.

1.6 Recommendations of State Finance Commission

In pursuance of the Sub-Section (1) of Section 3 of the Mizoram Finance Commission Act, 2010 (Act No. 17 of 2010), the State Government, Finance Department constituted

(30 September 2011) Mizoram Finance Commission under the chairmanship of the Chief Secretary of the State.

The Commission was constituted to make recommendations as to the following matters:

- (i) The principles which *inter alia* should govern –
 - a) The distribution between the State and the Village Councils, Aizawl Municipal Council and the Autonomous District Councils of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them to enable these bodies to perform the functions assigned, and which may be assigned to it under any laws in force or orders, and the allocation between the Village Councils, Aizawl Municipal Council and the Autonomous District Councils at all levels of their respective shares of such proceeds;
 - b) The determination of the taxes, duties, tolls and fees which may be assigned to or appropriated by, the Village Councils, Aizawl Municipal Council and the Autonomous District Councils;
 - c) The grants-in-aid to the Aizawl Municipal Council from the Consolidated Fund of Mizoram;
- (ii) The measures needed to improve the financial position of the Aizawl Municipal Council.

The Report of the Mizoram Finance Commission for the coming period of five years starting from 1 April 2013 to 31 March 2018 was scheduled to be available by 30 November 2012. However, it was noticed in audit that the same has not been submitted by the Commission as of February 2013.

1.7 Formation of Ward Committees

Section 23 of the MM Act, 2007 (as amended in 2009) provides that every Municipality shall, at its first meeting after the election of Councillors thereto or as soon as may be thereafter form a Ward Committee for every ward. Further, the municipality shall form a Local Council in every locality within the ward for matters of local internal nature according to the Mizo traditions, customs and practices and such other matters necessary for effective functioning of the Local Councils.

It was noticed that the first election to form 83 Local Councils was held in February 2012 and subsequently 19 Ward Committees were formed on 24 May 2012 to oversee the matters of local internal nature according to the Mizo traditions, customs and practices and such other matters necessary for effective functioning of the Local Councils.

1.8 Financial Profile of the ULB

The resource base of AMC consists of Own Source of Revenues (OSR), Central Finance Commission grants and State Government grants for maintenance and development purposes.

Under Section 210 of the Mizoram Municipalities Act, 2007 (as amended in 2009), the AMC may levy taxes such as property tax, profession tax, tax on carriages and animals, tax on carts and advertisement tax other than advertisements published in newspapers. However, the AMC was authorised to collect parking fees from May 2012 and property tax (October 2012) with retrospective effect from 7 August 2011. Property tax, building regulation, Ch. Chunga Bus Terminal fees, Ch. Saprawnga Truck Terminal fees, parking fees, etc. constituted the main source of revenue of the AMC.

The Thirteenth Finance Commission (TFC) grants released by the GoI, fund from State Government and the amount released to the AMC besides their Own Sources of Revenue (OSR) during 2010-12 are shown in Table-1.1:

Table-1.1

(` in crore)

Source of fund		Amount released to UD&PA Department			Amount released to AMC by UD&PA Department/OSR		
		2010-11	2011-12	Total	2010-11	2011-12	Total
(A) Grants from Go I & State Government:							
GoI	Grants under 13 th FC	8.64	5.48	14.12	2.12	5.48	7.60
State Government	Salary & OE	1.62	1.94	3.56	1.62	1.68	3.30
	Capital assets	-	0.34	0.34	-	0.34	0.34
Sub-total (A)		10.26	7.76	18.02	3.74	7.50	11.24
(B) Own Source of Revenue (OSR):							
Own Source of Revenue (OSR)	Property tax & building regulation	-	-		0.04	1.37	1.41
	Fees	-	-		0.21	0.23	0.44
	Others	-	-		-	0.02	0.02
Sub-total (B)		-	-		0.25	1.62	1.87
Grand Total (A) + (B)		10.26	7.76	18.02	3.99	9.12	13.11

It could be seen from the above table that the bulk of fund (` 11.24 crore) constituting 86 per cent of the total fund (` 13.11 crore) was received by the AMC from the Central and the State Governments for implementation of various schemes and activities against the 14 per cent OSR of ` 1.87 crore during the year 2010-11 and 2011-12.

Further, against the receipt of Central TFC grants of ` 8.64 crore during 2010-11, the UD&PA Department has released an amount of ` 2.12 crore only to the AMC resulting in

short-release of ` 6.52 crore (` 8.64 crore minus ` 2.12 crore). Reason for short release of fund was not on record.

1.9 Audit Mandate

As per provision under Section 90 (1) of the Mizoram Municipalities Act, 2007 (as amended in 2009), the municipal accounts as contained in the Annual Financial Statement shall be examined and audited by an auditor appointed in that behalf by the State Government.

Accordingly, the State Government appointed (June 2011), the Examiner of Local Funds Accounts (ELFA), Mizoram as auditor of the AMC with the responsibility of certification of accounts and statutory audit of the local bodies under the administrative control of the Finance Department.

It was noticed that the Annual Financial Statement of the AMC for the period ending March 2011 was audited by the ELFA and its Report was duly laid in the State Legislative Assembly.

Besides, in pursuance of the recommendations of the TFC, State Government entrusted (June 2011) the Technical Guidance & Supervision (TGS) over the accounts and audit of local bodies to the Comptroller & Auditor General of India under Section 20 (1) of the C&AG's DPC Act, 1971.

1.10 Conclusion

- As against 17 statutory functions, the State Government transferred only six functions to the AMC as of October, 2012. Thus, the actual devolution of powers and functions at the level of AMC has not been fully achieved.
- There was instance of short-release of TFC grants of ` 6.52 crore during 2010-11 by the UD&PA to AMC.

1.11 Recommendations

- The process of devolution of powers and functions to AMC should be expedited by the State Government.

CHAPTER-II

AUDIT OF TRANSACTIONS OF URBAN LOCAL BODY

2.1 Fund management

The year-wise position of budget estimates, availability of fund with the AMC and expenditure thereagainst during the period 2010-12 are depicted in the following Table-1.2:

Table-1.2

(In lakh)

Year	Budget Estimate			Position of Fund availability with the AMC:							Expenditure			Closing Balance	
	Cap.	Rev.	Total	O.B	GoI		State		OSR	Int.	Total	Cap.	Rev.		Total
					Cap.	Rev.	Cap.	Rev.							
2010-11	834.00	196.00	1030.00	34.73	-	-	-	161.50	21.20	0.13	217.56	-	186.89	186.89	30.67
2011-12	1248.00	370.00	1618.00	30.67	645.88	113.97	34.40	167.60	158.96	2.20	1153.68	284.64	444.19	728.83	424.85
Total	2082.00	566.00	2648.00		645.88	113.97	34.40	329.10	180.16	2.33	1371.24	284.64	631.08	915.72	

Source: Departmental records

2.1.1 It can be seen from the above table that out of ` 688.28 lakh (GoI: ` 645.88 lakh *plus* State fund: ` 34.40 lakh) for development works during 2011-12, the AMC could spend only an amount of ` 284.64 lakh constituting 41 *per cent* of the available fund, which resulted in huge savings of ` 403.64 lakh to the extent of 59 *per cent*. Reasons for huge savings were not on record.

2.1.2 Further, incurring expenditure to the tune of ` 915.72 lakh (35 *per cent*) against the provision of ` 2,648 lakh during 2010-12 indicates unrealistic budget estimates besides poor fund management by the AMC.

2.1.3 Non-Reconciliation of balances

Bank reconciliation is a procedure which aims at reconciling the bank balance as shown in the cash book of the local body with that of the bank balances as per the Pass Book/Statement received from the bank. The bank reconciliation should be carried out on a monthly basis or at such other shorter time intervals as the body may decide.

As can be seen from Table-1.2 above that the AMC retained a closing balance of ` 424.85 lakh as on 31 March 2012, out of which ` 300.47 lakh was retained in savings accounts operated in three banks (SBI, UCO Bank and Axis Bank at Aizawl), ` 116.33 lakh as temporary advances to Junior Engineers for execution of minor works during 2012-13 and the balance amount of ` 8.05 lakh in cash by the AMC. But, actual availability of the balance fund with the AMC could not be ascertained in audit due to non-reconciliation of bank balances with corresponding closing balances appearing in the Cash Books.

2.2 Collection of Property Tax

2.2.1 Rule 7(1) of the Central Treasury Rules (CTR) provides that all money received by or tendered to Government Officers on account of revenue of the Government shall, without undue delay be paid in full into a treasury and shall be included in the Government accounts.

As per Government of Mizoram, Urban Development & Poverty Alleviation Department Notification (8 October 2012), collection of Property tax was assigned to Aizawl Municipal Council (AMC) from Land Revenue & Settlement Department with retrospective effect from 7 August 2011. Consequent upon the transfer of the said function to AMC, three Revenue Assistants from Land Revenue & Settlement Department were posted to AMC who are responsible for collection of Property tax within Municipal Area and deposits thereof.

Scrutiny of the records maintained by the AMC for collection of Property tax revealed the following short comings:

2.2.2 Non-maintenance of Receipt Book Register

It was noticed that the AMC had not maintained any register showing the number of Receipt Books printed and the number of Receipt Books issued to the concerned Revenue Assistants for collection of various taxes. As a result, it could not be ascertained in audit as to the number of Receipt Books were in use and against which the number of Receipt Books had been returned along with the amount of revenue collected to the AMC by the concerned Revenue Assistants during the period covered by audit.

2.2.3 Non-maintenance of Revenue Collection Register

The AMC is to maintain daily Revenue Collection Register wherein the receipt book wise daily collection of revenue as well as the date and amount deposited by the Revenue Assistants are to be recorded.

It was noticed that Revenue Collection Register was not maintained by the AMC showing the receipt book wise daily collection of revenue as well as the date and amount deposited by the Revenue Assistants.

It was also noticed that the Revenue Assistants while depositing the accumulated collection for a certain period prepare a Statement of Property tax showing receipt book number with page, date and amount deposited to the cashier. The amount so received from the Revenue Assistants towards Property tax was accounted for on the same day in the subsidiary cash book. But, since the Receipt Book-wise date and amount of revenue collected and deposited were not reflected in a Revenue Collection Register, the Receipt Book-wise actual collection of revenue could not be ascertained in audit.

2.2.4 Short/Non-deposit of Property Tax

Scrutiny (January-March 2012) of the receipt books for collection of property tax revealed that there was a short deposit of revenue collected by the Revenue Assistants as shown in **Appendix-1**.

It can be seen from the **Appendix-1** that the amounts collected were invariably not deposited in full by the Revenue Assistants. The amount of short deposit of revenue by the Revenue Assistants ranges from ` 3.34 lakh to ` 23.38 lakh resulting huge amount of Government revenue retained by the Revenue Assistants, which remained unaccounted for in the cash book. The accumulated balance of short deposit of revenue was ` 17.01 lakh as of 31 March 2012. Reasons for non-deposit of the revenue collected in full were not on record.

Further, the Drawing and Disbursing Officer of the AMC instead of depositing the aggregated revenue of ` 127.91 lakh as of 31 March 2012 into the concerned Saving Accounts maintained in the banks, kept the entire amount as cash balance till the date of audit (December 2012).

Thus, short/non-deposit of revenue collected may entail the risk of misappropriation of funds.

2.3 Civic Amenities

2.3.1 In order to implement the programmes for provision of amenities for the benefit of the community in Aizawl Municipal Area, the Aizawl Municipal Council (AMC) prepared Annual Action Plan for 2011-12 under grants for Urban Local Bodies as per Thirteenth Finance Commission's recommendations. The important points noticed in course of audit are spelt out in the succeeding paragraph:

2.3.2 Sanction and delay in release of fund

As per para 4.2 of the guidelines issued by the Ministry of Finance for release and utilisation of grant recommended by the Thirteenth Finance Commission to ULB, the State Government has to transfer the funds within the stipulated number of days i.e. five days of receipt from the Central Government in case of states with easily accessible banking infrastructure and ten days in case of states with inaccessible banking infrastructure. Any delay will require the State Government to release the instalment with interest, at the Bank rate of RBI, for the number of days of delay. The dates of release of TFC grants *vis-à-vis* transfer of funds by the Urban Development and Poverty Alleviation (UD&PA) Department to the AMC (ULB) are shown in the following Table-1.3:

Table-1.3

(in lakh)

Release of Grants-in-Aid by GoI			Release to the AMC			Delay (in days)
Recommendations	Date of release	Amount released	Due date of release	Date of release	Amount released	
13 th FC	14.11.11	548.00	18.11.11	23.11.11	539.62	05
			18.11.11	23.03.12	8.38	125
	Sub-total	548.00	--	--	548.00	
	30.03.12	559.00	03.04.12	16.05.12	35.00	43
			03.04.12	20.06.12	524.00	78
	Sub-total	559.00	--	--	529.00	
31.03.12	68.05	04.04.12	20.06.12	68.05	77	
Total		1175.05	--	--	1175.05	--

It can be seen from the above table that the UD&PA Department released Grants-in-aid to the AMC after a delay ranging from 05 days to 125 days from the stipulated date of transfer.

Thus, the Department released Grants-in-aid to the Aizawl Municipal Corporation in contravention of the GoI's sanction order.

2.3.3 Minor works

In order to cater to the needs of the public in AMC area, minor works *viz.* construction of stone masonry steps, retaining wall, link drain, culvert, approach road, hand railing, side drain, R.C.C bridge *etc.* are executed by the AMC out of TFC grants received from the GoI.

Proposals for minor works were received from the Local Councils for execution by the AMC. The execution of minor works is looked after by the Executive Engineer (EE) of the AMC. The EE is assisted by the Junior Engineers (JE). During the period ending March 2012, the AMC executed 120 minor works departmentally involving an amount of ₹ 110.92 lakh under GoI funds. Records of execution of 120 works within 19 wards were test checked in audit. Further, out of 19 wards, execution of 43 works (36 per cent) within four wards were physically inspected and found that completion certificates in respect of four substandard/incomplete works were recorded by the EE as pointed out in paragraph 2.3.4. Other important points noticed in course of audit are discussed in the succeeding paragraphs.

2.3.3.1 Purchase of materials

As per Government of Mizoram, Finance Department, Office Memorandum dated 23 November 2009, for procurement of materials that are required for construction works, tender/quotation should be published in the leading dailies, regional papers much ahead of the date fixed as the last date of the receipt of tender/quotation.

Scrutiny of the records revealed that the AMC purchased (February 2012) construction material worth ` 75.38 lakh from a Aizawl-based supplier based on the rates offered by the supplier. Further, it was also noticed that the AMC obtained the rates from the supplier with limited tendering procedure without giving adequate publicity in local newspapers as emphasised in the Finance Department, Office Memorandum dated 23 November 2009. In the absence of adequate publicity for purchase of materials valued at ` 75.38 lakh, the AMC could not avail the benefit of competitive rates.

2.3.3.2 Actual Payee Receipts wanting against Muster Roll payments

As per Rule, against payments made to the Muster Roll (MR) labourers, signature/thumb impression is to be obtained from the recipients.

Scrutiny of the records revealed that the AMC executed 120 (Total estimated cost of ` 110.92 lakh) minor works departmentally by engaging MR labourers during February and March 2012 and indicated to have paid an amount of ` 35.13 lakh to MR labourers. Details of period of engagement of MR labourers for execution of works under the supervision of the J.Es/EE and adjustment of MR bills are shown in **Appendix-2**. It was, however, seen from the vouchers that signature/thumb impression was not obtained from the MR labourers against receipt of wages.

Reasons for not obtaining signature/thumb impression from the MR labourers against wages paid to them were not on record.

2.3.4 Satisfaction level of beneficiaries

In order to assess the impact of the programme of construction works for civic amenities, one officer of the audit team interacted (December 2012) with the beneficiaries of four Wards out of 19 wards in the presence of JEs of the AMC. The officials as well as the beneficiaries under four Wards inspected 43 works executed departmentally by the AMC. The completion certificates in respect of all 43 works were recorded by JEs/EE without physical inspection. The result of inspection and interaction are spelt out below:

(A) Ward No. IX: Audit did not find any complaint against the nine works¹ physically inspected under Ward No. IX.

¹

- i. Construction of S/m/steps between Pu C Lalhmingliana's house and Pu Lunghnema's house including side drain at Tuithiang veng
- ii. Improvement of YMA Hall at Tuithiang veng
- iii. Construction of link drain near Pu Novas's house at Dawrpui
- iv. Construction of steps and side drain near Pu mawizuala's house at Sarawn veng
- v. Improvement of YMA building cum godown at Saron veng
- vi. Construction of Saron Cemetery store room
- vii. Providing and laying of chequered tile near Pu manchinga (L)'s house to Pu V.K Khuma(L)'s house at Chhinga veng
- viii. Improvement of YMA Community Hall at Chhinga veng
- ix. Construction of link drain between Pu C. Ralzuala's house and Pu Hranghnuna's house at Chhinga veng

(B) Ward No. II: Out of eight works² physically inspected, it was noticed that in respect of one work i.e. Side drain constructed (February 2012) near Pu Thangdailova (L)'s house to Pi Ruatsangi's house at Chaltlang was damaged within 10 months of construction.



A photograph showing damaged section of the Construction of side drain near Pu Thangdailova (L)'s house to Pi Ruatsangi's house at Chaltlang.



A photograph showing incompleted status of Construction of Community Hall, Phungchawng.

(C) Ward No. XI: Out of 14 works³ physically inspected, one work namely construction of Community Hall at Phungchawng was found incomplete (a photographic evidence is shown above) although the entire sanctioned amount of ` two lakh was spent in March 2012.

2

- i. Construction of side drain near Pu Thangdailova (L)'s house to Pi Ruatsangi's house at Chaltlang
- ii. Reconstruction of Retaining wall at Cemetery, Chaltlang
- iii. Construction of S/M retaining wall below Cemetery at Chaltlang
- iv. Construction of side drain near Sihphir Tuikhur and improvement of its catchment area
- v. Construction of steps near Pi Ramthangi's house at Hmarveg Bawngkawn
- vi. Construction of S/m/ pavement near Pu Lalthangliana's house to Pu L Pukhuma's house at Bawngkawn 'S'
- vii. Construction of hand Railing near Pu Ruairipuia's house to Pi neihkungi's house at bawngkawn 'S'
- viii. Construction of approach road Bawngkawn Cemetery

3

- i. Construction of Community hall at Phungchawng
- ii. Construction of steps on the approach road to Tuivamit Thlanmual
- iii. Construction of Retaining wall at Chawlhmun Thlanmual
- iv. Construction MUP Building at Chawlhmun
- v. Construction of S/m steps from Damveng to Daihnai Tuikhur
- vi. Construction of steps over Maliana's house
- vii. Construction of s/m steps with masonry pavement along with hand railing near Chawngkunga Garrage to Nuzami's house
- viii. Construction of s/m steps with chequered tiles from Mawitea's house to K.lalrinzuali's house
- ix. Construction of Retaining wall at Tanhril approach near Baptist Church
- x. Construction of steps with chequered tile at Tanhril Thlanmual Road
- xi. Construction of Retaining wall at Thlanmual Road
- xii. Construction of Retaining wall near Aganwadi at Rangvamual
- xiii. Construction of waiting shed at PTC Lungverh
- xiv. Construction of s/m pavement near M/S-II at Tanhril

In another work namely construction of Stone Masonry steps with masonry pavement along with hand railing near Chawngkunga Garage to Nunzami house at Luangmual, hand railing was not provided on the basis of technically approved estimate. The AMC however, spent the entire amount of ` 0.70 lakh, which was sanctioned based on the estimated cost.

Further, in another work (Sanctioned cost: ` 1.20 lakh) namely construction of steps with chequered tiles from Mawitea's house to K. Lalrinzuali's house at Luangmual, chequered tiles of ` 0.29 lakh were procured in February 2012 and shown to have been utilised in the work as per estimated provision. However, on-site inspection Audit found that chequered tiles were not provided in the work as required.



A photograph showing Construction of Stone Masonry steps with masonry pavement alongwith hand railing near Chawngkunga garage to Nunzami house, Luangmual (no hand railing provided)



A photograph showing Construction of Stone Masonry steps with chequered tiles from Mawitea's house to K. Lalrinzuali's house, Luangmual (no chequered tiles provided)

(D) Ward No. XIV: Audit did not find any complaint against the 12 works⁴ physically inspected under Ward No. XIV.

4

- i. Repairing of steps with hand railing and chequered tile between Pi Tluangchhawni's house to Pu P.C Lalthankhuma's house at Khatla
- ii. Construction of Retaining wall and side drain near R.Laikunga's house at Khatla
- iii. Repairing of steps with hand railing between Bethel to Chawnga Road at the backyard of Presbyterian Church, Khatla
- iv. Repairing of steps with hand railing and chequered tile between Pu R.Lalngkhlela's house to C.P road at Khatla
- v. Construction of culvert near Pu K. Lalchhanchhuaha's house at High school Veng, Khatla
- vi. Construction of Retaining wall and culvert near Pu Sangkhuma's house at Khatla South
- vii. Construction of Retaining wall near Khatla East Church
- viii. Construction of Retaining wall at beyond Pu R. Vanlalaawma's house at Mission vengthlang
- ix. Repairing of steps with fixing of hand railing between Darnam Tuikhur to Vailui at Mission vengthlang
- x. Construction of hand railing and s/m work approach to Tlangveng from Mission vengthlang at between Pu Vanlalropuia sailo house to Public Urinal at Mission Vengthlang
- xi. Construction of side drain between Contact Sport Centres to Er.Jolly Newman's house at Mission Vengthlang
- xii. Providing and laying of chequered tile at existing steps from Presbyterian Church at Tlawng Road

2.4 Internal Control Mechanisms

2.4.1 Irregularities in maintenance of Cash Book

Rule 77 of Central Treasury Rules (CTR) Vol.-I provides that the following procedures shall be observed by all Government officers who are required to receive Government dues and handle cash:-

- (i) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.
- (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible sub-ordinate other than the writer of the cash book and should initial the same on verification of its correctness.
- (iii) An erasure or overwriting of an entry once made in the cash book is strictly prohibited.

While scrutinising the cash books, the following irregularities were noticed in audit:

- (i) Figures entered in the Cash Books were corrected through overwriting without proper attestation of the DDO.
- (ii) The Cash Books were not closed regularly with complete checking.

2.5 Conclusion

- The Aizawl Municipal Council incurred a total expenditure of ` 915.72 lakh being 35 *per cent* against budget provision of ` 2,648 lakh during 2010-12 which indicates that budget estimates were not framed on realistic basis.
- Short/non-deposit of property tax collected from the public by the Revenue Assistants may entail the risk of temporary misappropriation.
- Short/delay in release of grants-in-aid to the AMC is bound to have an adverse effect on implementation of the developmental works for the targeted beneficiaries.
- The AMC approved the rates for purchase of construction material without publicity and call of tenders.
- Completion certificates of minor works were recorded without physical inspection of works executed.

2.6 Recommendations

- Budget estimates should be prepared on realistic basis.
- Collection of revenue should be monitored to avoid retention of money by the Revenue Assistants.

- State Government should release TFC grants to AMC in time as per guidelines.
- Procurement of construction material should be made after observing the prescribed purchase procedures.
- Completion certificates of minor works should be recorded after physical inspection of works executed.



Aizawl
the 21st May 2013

(Hautinlal Suantak)
Deputy Accountant General (Audit), Mizoram

Countersigned



Aizawl
the 21st May 2013

(L. Tochwang)
Principal Accountant General (Audit), Mizoram

APPENDICES

Appendix-1 Statement showing short/non deposit of Property Tax

(Reference: Paragraph-2.2.4; Page-11)

Period of collection	Outstanding Amount (in `)	Amount collected by the Revenue Assistants (in `)	Total	Deposit made by the Revenue Assistants to the DDO		Short Deposit by the Revenue Assistants (in lakh)
				Date	Amount (in `)	
1	2	3	4	5	6	7=4-6
09.01.12 to 18.01.12	-	1958510	1958510	19.01.12	107300	1851210 (18.51)
19.01.12	1851210	224082	2075292	20.01.12	603000	1472292 (14.72)
20.01.12	1472292	381309	1853598	23.01.12	746600	1107001 (11.07)
23.01.12	1107001	87365	1194366	24.01.12	860000	334366 (3.34)
24.01.12 to 25.01.12	334366	581143	915509	27.01.12	430500	485009 (4.85)
27.01.12	485009	341324	826333	30.01.12	110000	716333 (7.16)
30.01.12 to 31.01.12	716333	184936	901269	01.02.12	154000	747269 (7.47)
01.02.12	747269	69972	817241	02.02.12	110000	707241 (7.07)
02.02.12 to 03.02.12	707241	436477	1143718	06.02.12	706000	437718 (4.38)
06.02.12	437718	150717	588435	07.02.12	112000	476435 (4.76)
07.02.12 to 09.02.12	476435	393335	869770	10.02.12	300000	569770 (5.70)
10.02.12	569770	404559	974329	13.02.12	140000	834329 (8.34)
13.02.12 to 14.02.12	834329	354532	1188861	15.02.12	333000	855861 (8.56)
15.02.12	855861	152910	1008771	16.02.12	50000	958771 (9.59)
16.02.12	958771	186923	1145694	17.02.12	150000	995694 (9.96)
17.02.12 to 22.02.12	995694	544609	1540303	24.02.12	320000	1220303 (12.20)
24.02.12 to 27.02.12	1220303	483902	1704205	28.02.12	250000	1454205 (14.54)
28.02.12 to 29.02.12	1454205	609003	2063208	01.03.12	250000	1813208 (18.13)
01.03.12 to 03.03.12	1813208	375125	2188333	05.03.12	1600100	588233 (5.88)
05.03.12	588233	219601	807834	06.03.12	84500	723334 (7.23)
06.03.12	723334	315388	1038722	07.03.12	68000	970722 (9.71)
07.03.12 to 08.03.12	970722	490934	1461656	09.03.12	470000	991656 (9.92)
09.03.12 to 12.03.12	991656	810814	1802470	13.03.12	200000	1602470 (16.02)
13.03.12	1602470	381192	1983662	14.03.12	354000	1629662 (16.30)
14.03.12	1629662	210242	1839904	15.03.12	190000	1649904 (16.50)
15.03.12	1649904	424361	2074265	16.03.12	144000	1930265 (19.30)
16.03.12 to 19.03.12	1930265	528555	2458820	20.03.12	205000	2253820 (22.54)
20.03.12 to 21.03.12	2253820	472891	2726711	22.03.12	412000	2314711 (23.15)
22.03.12	2314711	237390	2552101	23.03.12	214500	2337601 (23.38)
23.03.12 to 25.03.12	2337601	771681	3109282	26.03.12	2263972	845310 (8.45)
26.03.12	845310	293999	1139309	27.03.12	185000	954309 (9.54)
27.03.12	954309	216004	1170313	28.03.12	309000	861313 (8.61)
28.03.12	861313	320434	1181747	29.03.12	120000	1061747 (10.62)
29.03.12	1061747	364413	1426160	30.03.12	239000	1187160 (11.87)
30.03.12	1187160	513733	1700893	-	-	1700893 (17.01)
Total		14492365			12791472	

Source: Departmental records

Appendix-2**Statement showing execution of minor works through Muster Rolls***(Reference: Paragraph-2.3.3.2; Page-13)*

Name of Junior Engineer	Period of Engagement of MR Laborers	Adjustment in Muster Roll			Voucher	
		No.	Date	Amount (in `)	No.	Date
1	2	3	4	5	6	7
Jimmy L. Sailo	7.2.12 to 27.2.12	15/MR/Zn. III	6.2.12	42,080	283	30.3.12
Jimmy L. Sailo	7.2.12 to 27.2.12	16/MR/Zn. III	6.2.12	30,420	286	30.3.12
Jimmy L. Sailo	7.2.12 to 27.2.12	17/MR/Zn. III	6.2.12	88,100	289	30.3.12
Jimmy L. Sailo	7.2.12 to 27.2.12	18/MR/Zn. III	6.2.12	44,070	292	30.3.12
Jimmy L. Sailo	7.2.12 to 27.2.12	20/MR/Zn. III	6.2.12	31,950	295	30.3.12
Jimmy L. Sailo	7.2.12 to 22.2.12	19/MR/Zn. III	6.2.12	14,570	298	30.3.12
Jimmy L. Sailo	7.2.12 to 27.2.12	21/MR/Zn. III	6.2.12	30,010	301	30.3.12
Jimmy L. Sailo	7.2.12 to 27.2.12	22/MR/Zn. III	6.2.12	32,120	304	30.3.12
Jimmy L. Sailo	7.2.12 to 27.2.12	23/MR/Zn. III	6.2.12	30,420	307	30.3.12
Jimmy L. Sailo	7.2.12 to 17.2.12	24/MR/Zn. III	6.2.12	15,170	310	30.3.12
Jimmy L. Sailo	9.2.12 to 27.2.12	25/MR/Zn. III	9.2.12	67,470	313	30.3.12
Jimmy L. Sailo	9.2.12 to 29.2.12	26/MR/Zn. III	9.2.12	1,05,330	316	30.3.12
Jimmy L. Sailo	9.2.12 to 24.2.12	27/MR/Zn. III	9.2.12	32,200	319	30.3.12
Jimmy L. Sailo	9.2.12 to 24.2.12	28/MR/Zn. III	9.2.12	24,890	322	30.3.12
Jimmy L. Sailo	9.2.12 to 29.2.12	29/MR/Zn. III	9.2.12	17,230	325	30.3.12
Jimmy L. Sailo	9.2.12 to 24.2.12	31/MR/Zn. III	9.2.12	16,520	328	30.3.12
Jimmy L. Sailo	9.2.12 to 22.2.12	32/MR/Zn. III	9.2.12	14,350	331	30.3.12
Jimmy L. Sailo	6.2.12 to 23.2.12	5/MR/Zn. III	2.2.12	14,250	447	30.3.12
Jimmy L. Sailo	6.2.12 to 27.2.12	2/MR/Zn. III	4.2.12	20,330	450	30.3.12
Jimmy L. Sailo	6.2.12 to 27.2.12	14/MR/Zn. III	4.2.12	46,340	453	30.3.12
Jimmy L. Sailo	6.2.12 to 23.2.12	6/MR/Zn. III	4.2.12	17,250	456	30.3.12
Jimmy L. Sailo	6.2.12 to 27.2.12	3/MR/Zn. III	4.2.12	20,330	459	30.3.12
Jimmy L. Sailo	6.2.12 to 20.2.12	7/MR/Zn. III	4.2.12	20,080	462	30.3.12
Jimmy L. Sailo	6.2.12 to 28.2.12	8/MR/Zn. III	4.2.12	39,060	465	30.3.12
Jimmy L. Sailo	6.2.12 to 28.2.12	1/MR/Zn. III	2.2.12	20,540	468	30.3.12
Jimmy L. Sailo	6.2.12 to 27.2.12	9/MR/Zn. III	4.2.12	48,890	471	30.3.12
Jimmy L. Sailo	6.2.12 to 28.2.12	10/MR/Zn. III	4.2.12	17,850	474	30.3.12
Jimmy L. Sailo	6.2.12 to 27.2.12	4/MR/Zn. III	4.2.12	20,330	477	30.3.12
Jimmy L. Sailo	6.2.12 to 27.2.12	11/MR/Zn. III	4.2.12	27,290	480	30.3.12
Jimmy L. Sailo	6.2.12 to 17.2.12	12/MR/Zn. III	4.2.12	17,250	483	30.3.12
Sub-total (A)	--	--	--	9,66,690	--	--

1	2	3	4	5	6	7
Lalrinhhana Ralte	6.2.12 to 27.2.12	1/MR/Zn. V	3.2.12	27,420	334	30.3.12
Lalrinhhana Ralte	6.2.12 to 20.2.12	2/MR/Zn. V	3.2.12	14,670	337	30.3.12
Lalrinhhana Ralte	6.2.12 to 9.2.12	3/MR/Zn. V	3.2.12	6,230	340	30.3.12
Lalrinhhana Ralte	6.2.12 to 14.2.12	5/MR/Zn. V	3.2.12	13,500	342	30.3.12
Lalrinhhana Ralte	6.2.12 to 18.2.12	6/MR/Zn. V	3.2.12	24,440	345	30.3.12
Lalrinhhana Ralte	6.2.12 to 14.2.12	7/MR/Zn. V	3.2.12	13,500	348	30.3.12
Lalrinhhana Ralte	6.2.12 to 27.2.12	8/MR/Zn. V	3.2.12	1,31,010	351	30.3.12
Lalrinhhana Ralte	6.2.12 to 20.2.12	9/MR/Zn. V	3.2.12	25,280	354	30.3.12
Lalrinhhana Ralte	6.2.12 to 20.2.12	10/MR/Zn. V	3.2.12	29,090	357	30.3.12
Lalrinhhana Ralte	6.2.12 to 20.2.12	4/MR/Zn. V	3.2.12	29,130	360	30.3.12
Lalrinhhana Ralte	8.2.12 to 28.2.12	11/MR/Zn. V	6.2.12	30,020	363	30.3.12
Lalrinhhana Ralte	8.2.12 to 27.2.12	12/MR/Zn. V	6.2.12	30,090	366	30.3.12
Lalrinhhana Ralte	8.2.12 to 22.2.12	13/MR/Zn. V	6.2.12	24,710	369	30.3.12
Lalrinhhana Ralte	8.2.12 to 18.2.12	14/MR/Zn. V	6.2.12	11,140	372	30.3.12
Lalrinhhana Ralte	8.2.12 to 20.2.12	16/MR/Zn. V	6.2.12	15,180	375	30.3.12
Lalrinhhana Ralte	8.2.12 to 16.2.12	17/MR/Zn. V	6.2.12	15,170	378	30.3.12
Lalrinhhana Ralte	8.2.12 to 18.2.12	18/MR/Zn. V	8.2.12	17,990	381	30.3.12
Lalrinhhana Ralte	8.2.12 to 23.2.12	19/MR/Zn. V	6.2.12	23,110	384	30.3.12
Lalrinhhana Ralte	8.2.12 to 23.2.12	20/MR/Zn. V	6.2.12	28,300	387	30.3.12
Lalrinhhana Ralte	8.2.12 to 21.2.12	21/MR/Zn. V	6.2.12	19,530	390	30.3.12
Lalrinhhana Ralte	8.2.12 to 23.2.12	22/MR/Zn. V	6.2.12	11,590	393	30.3.12
Lalrinhhana Ralte	9.2.12 to 27.2.12	23/MR/Zn. V	8.2.12	16,400	396	30.3.12
Lalrinhhana Ralte	9.2.12 to 18.2.12	24/MR/Zn. V	8.2.12	8,860	399	30.3.12
Lalrinhhana Ralte	9.2.12 to 27.2.12	25/MR/Zn. V	8.2.12	16,730	402	30.3.12
Lalrinhhana Ralte	9.2.12 to 24.2.12	26/MR/Zn. V	8.2.12	9,720	405	30.3.12
Lalrinhhana Ralte	9.2.12 to 24.2.12	27/MR/Zn. V	8.2.12	14,610	408	30.3.12
Lalrinhhana Ralte	9.2.12 to 24.2.12	28/MR/Zn. V	8.2.12	16,650	411	30.3.12
Lalrinhhana Ralte	9.2.12 to 22.2.12	29/MR/Zn. V	8.2.12	12,730	414	30.3.12
Lalrinhhana Ralte	9.2.12 to 27.2.12	30/MR/Zn. V	8.2.12	24,360	417	30.3.12
Lalrinhhana Ralte	9.2.12 to 24.2.12	31/MR/Zn. V	8.2.12	9,380	420	30.3.12
Lalrinhhana Ralte	9.2.12 to 18.2.12	32/MR/Zn. V	8.2.12	6,140	423	30.3.12
Lalrinhhana Ralte	9.2.12 to 25.2.12	33/MR/Zn. V	8.2.12	21,420	426	30.3.12
Lalrinhhana Ralte	9.2.12 to 27.2.12	34/MR/Zn. V	8.2.12	31,820	429	30.3.12
Lalrinhhana Ralte	9.2.12 to 29.2.12	35/MR/Zn. V	8.2.12	64,160	432	30.3.12
Lalrinhhana Ralte	9.2.12 to 27.2.12	36/MR/Zn. V	8.2.12	25,530	435	30.3.12
Lalrinhhana Ralte	9.2.12 to 18.2.12	37/MR/Zn. V	8.2.12	13,810	438	30.3.12
Lalrinhhana Ralte	9.2.12 to 18.2.12	38/MR/Zn. V	8.2.12	10,220	441	30.3.12
Lalrinhhana Ralte	9.2.12 to 13.2.12	39/MR/Zn. V	8.2.12	4,200	444	30.3.12
Lalrinhhana Ralte	9.2.12 to 28.2.12	40/MR/Zn. V	8.2.12	44,690	559	30.3.12
Lalrinhhana Ralte	9.2.12 to 27.2.12	41/MR/Zn. V	8.2.12	49,480	562	30.3.12
Lalrinhhana Ralte	9.2.12 to 29.2.12	44/MR/Zn. V	8.2.12	1,35,710	623	30.3.12
Lalrinhhana Ralte	9.2.12 to 24.2.12	43/MR/Zn. V	8.2.12	13,680	565	30.3.12
Sub-total (B)	--	--	--	10,91,400	--	--

1	2	3	4	5	6	7
Jimmy Lalnunthara Ralte	16.2.12 to 29.2.12	50/MR/Zn. II	14.2.12	60,900	486	30.3.12
Jimmy Lalnunthara Ralte	16.2.12 to 29.2.12	51/MR/Zn. II	14.2.12	45,850	489	30.3.12
Jimmy Lalnunthara Ralte	16.2.12 to 28.2.12	49/MR/Zn. II	14.2.12	29,430	492	30.3.12
Jimmy Lalnunthara Ralte	16.2.12 to 23.2.12	47/MR/Zn. II	14.2.12	12,530	495	30.3.12
Jimmy Lalnunthara Ralte	20.2.12 to 21.2.12	48/MR/Zn. II	14.2.12	1,840	498	30.3.12
Jimmy Lalnunthara Ralte	16.2.12 to 29.2.12	52/MR/Zn. II	14.2.12	45,190	500	30.3.12
Jimmy Lalnunthara Ralte	16.2.12 to 29.2.12	54/MR/Zn. II	14.2.12	61,440	503	30.3.12
Jimmy Lalnunthara Ralte	16.2.12 to 29.2.12	53/MR/Zn. II	14.2.12	31,410	506	30.3.12
Jimmy Lalnunthara Ralte	16.2.12 to 29.2.12	56/MR/Zn. II	14.2.12	1,55,010	509	30.3.12
Jimmy Lalnunthara Ralte	16.2.12 to 22.2.12	55/MR/Zn. II	14.2.12	9,670	512	30.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 22.2.12	36/MR/Zn. II	8.2.12	19,450	515	30.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 22.2.12	33/MR/Zn. II	8.2.12	24,380	518	31.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 22.2.12	34/MR/Zn. II	8.2.12	20,890	520	31.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 22.2.12	35/MR/Zn. II	8.2.12	19,540	523	31.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 25.2.12	32/MR/Zn. II	8.2.12	20,190	526	31.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 29.2.12	39/MR/Zn. II	8.2.12	53,970	529	31.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 22.2.12	37/MR/Zn. II	8.2.12	20,810	532	31.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 22.2.12	38/MR/Zn. II	8.2.12	22,180	535	31.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 20.2.12	40/MR/Zn. II	8.2.12	16,580	538	31.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 21.2.12	44/MR/Zn. II	8.2.12	16,660	541	31.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 27.2.12	45/MR/Zn. II	8.2.12	33,370	544	31.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 17.2.12	43/MR/Zn. II	8.2.12	13,510	547	31.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 17.2.12	42/MR/Zn. II	8.2.12	7,610	550	31.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 22.2.12	46/MR/Zn. II	8.2.12	28,320	553	31.3.12
Jimmy Lalnunthara Ralte	10.2.12 to 20.2.12	41/MR/Zn. II	8.2.12	23,960	556	31.3.12
Jimmy Lalnunthara Ralte	7.2.12 to 27.2.12	16/MR/Zn. II	6.2.12	47,480	568	31.3.12
Jimmy Lalnunthara Ralte	6.2.12 to 18.2.12	10/MR/Zn. II	3.2.12	22,960	571	31.3.12
Jimmy Lalnunthara Ralte	6.2.12 to 21.2.12	09/MR/Zn. II	3.2.12	26,040	574	31.3.12
Jimmy Lalnunthara Ralte	6.2.12 to 20.2.12	05/MR/Zn. II	3.2.12	20,770	576	31.3.12
Jimmy Lalnunthara Ralte	6.2.12 to 11.2.12	15/MR/Zn. II	3.2.12	8,180	579	31.3.12
Jimmy Lalnunthara Ralte	6.2.12 to 23.2.12	11/MR/Zn. II	3.2.12	30,810	582	31.3.12
Jimmy Lalnunthara Ralte	6.2.12 to 21.2.12	08/MR/Zn. II	3.2.12	31,160	585	31.3.12
Jimmy Lalnunthara Ralte	6.2.12 to 21.2.12	14/MR/Zn. II	3.2.12	31,160	588	31.3.12
Jimmy Lalnunthara Ralte	7.2.12 to 25.2.12	31/MR/Zn. II	6.2.12	30,240	591	31.3.12
Jimmy Lalnunthara Ralte	7.2.12 to 15.2.12	27/MR/Zn. II	6.2.12	17,760	594	31.3.12
Jimmy Lalnunthara Ralte	7.2.12 to 21.2.12	22/MR/Zn. II	6.2.12	17,180	597	31.3.12
Jimmy Lalnunthara Ralte	7.2.12 to 13.2.12	20/MR/Zn. II	6.2.12	9,910	600	31.3.12

1	2	3	4	5	6	7
Jimmy Lalnunthara Ralte	7.2.12 to 24.2.12	21/MR/Zn. II	6.2.12	68,170	603	31.3.12
Jimmy Lalnunthara Ralte	7.2.12 to 21.2.12	26/MR/Zn. II	6.2.12	17,270	606	31.3.12
Jimmy Lalnunthara Ralte	7.2.12 to 22.2.12	24/MR/Zn. II	6.2.12	17,520	609	31.3.12
Jimmy Lalnunthara Ralte	7.2.12 to 29.2.12	23/MR/Zn. II	6.2.12	71,200	612	31.3.12
Jimmy Lalnunthara Ralte	7.2.12 to 23.2.12	18/MR/Zn. II	6.2.12	33,850	615	31.3.12
Jimmy Lalnunthara Ralte	7.2.12 to 21.2.12	19/MR/Zn. II	6.2.12	26,450	618	31.3.12
Jimmy Lalnunthara Ralte	7.2.12 to 21.2.12	17/MR/Zn. II	6.2.12	34,700	620	31.3.12
Jimmy Lalnunthara Ralte	6.2.12 to 27.2.12	07/MR/Zn. II	3.2.12	52,410	626	31.3.12
Jimmy Lalnunthara Ralte	6.2.12 to 15.2.12	28/MR/Zn. II	6.2.12	14,360	629	31.3.12
Jimmy Lalnunthara Ralte	7.2.12 to 20.2.12	25/MR/Zn. II	6.2.12	17,780	632	31.3.12
Jimmy Lalnunthara Ralte	6.2.12 to 14.2.12	13/MR/Zn. II	3.2.12	13,050	635	31.3.12
Sub-total (C)	--	--	--	14,55,100	--	--
Grand Total	--	--	--	35,13,190	--	--

Source: Departmental records