

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.