
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 Body (ULB) and Rural Local Bodies (RLBs). 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.

The ATIR for the year 2012-13 is a consolidation of audit findings arising out of audit of accounts of one ULB (Aizawl Municipal Council) and RLBs conducted during 2012-13 (November to December 2013).

The Report contains four Chapters of which Chapter-I & II contains an overview of the organisation, finances, devolution and accountability framework of the ULB as well as the RLBs and Chapter-II & III contains Compliance Audit Paragraphs of ULB & RLBs for the year ended 31 March 2013. Matters relating to the period preceding 2011-12 as well as those subsequent to the year 2012-13 have also been included wherever necessary.

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