

## APPENDICES



## APPENDICES

### Appendix-2.1

#### Statement showing the details of irregularities observed in maintenance of accounts and records

(Reference: Paragraph-2.1; Page-9)

| Sl. No.   | Name of the Village Councils | Irregularities observed   |
|---|------------------------------|---|
| <b>A. Village Councils under Reiek RD Block, Mamit District</b> |                              |   |
| 1.  | Khawrihnim                   | <ol style="list-style-type: none"> <li>1. Out of ₹ 15,69,484 released to the VC under MGNREGS (wage component) for disbursement to jobcard holders during 2016-17, ₹ 5,39,560 received on 01 December 2016 was recorded in the Cash book. A sum of ₹ 5,14,962 and ₹ 5,14,962 released on 04 May 2016 and 28 June 2016 respectively was not entered/ recorded in cash book.</li> <li>2. APRs/ payment register for disbursement of wages of ₹ 15,69,484 under MGNREGS were not furnished for audit verification.</li> </ol>        |
| 2.  | Ailawng                      | <ol style="list-style-type: none"> <li>1. ₹ 11,73,928 (₹ 3,84,300 on 04 May 2016, ₹ 3,84,300 on 27 June 2016 and ₹ 4,05,328 on 16 April 2016) for disbursement to job-card holders under MGNREGS (wage component) during 2016-17. In this regard, APRs/ payment register in support of for disbursement of wages amounting to ₹ 11,73,928 were not furnished for audit verification.</li> </ol>   |
| 3.  | Kanghmun                     | <ol style="list-style-type: none"> <li>1. Out of ₹ 19,74,642 released to the VC under MGNREGS (wage component) for disbursement to job-card holders during 2016-17, only ₹ 6,52,944 and ₹ 6,63,264 received on 04 May 2016 and 01 December 2016 respectively was recorded in the cash book. ₹ 6,58,434 released on 28 June 2016 was not entered/ recorded in cash book.</li> <li>2. APRs/ payment register for disbursement of wages amounting to ₹ 19,74,642 under MGNREGS were not furnished for audit verification.</li> </ol> |
| 4.  | Reiek                        | <ol style="list-style-type: none"> <li>1. ₹ 31,51,638 (₹ 10,50,420 on 05 May 2016, ₹ 10,27,362 on 27 June 2016 and ₹ 10,73,856 on 16 November 2016) for disbursement to jobcard holders under MGNREGS (wage component) during 2016-17. In this regard, APRs/ payment register in support of disbursement of wages amounting to ₹ 31,51,638 were not furnished for audit verification.</li> <li>2. Bank interest of ₹ 3,423 received on December 2016, was not entered in cash book.</li> </ol>                                    |
| 5.  | 'W' Lungdar                  | <ol style="list-style-type: none"> <li>1. Out of ₹ 14,06,495 released to the VC under MGNREGS (wage component) for disbursement to jobcard holder during 2016-17, ₹ 94,80,80 (₹ 4,61,160 and ₹ 4,86,920 received on 04 May 2016 and 30 November 2016) was entered/ recorded in the cash book. But, ₹ 4,58,415 released on 27 June 2016 was not entered in cash book.</li> <li>2. APRs/ payment register for disbursement of wages amounting to ₹ 14,06,495 under MGNREGS were not furnished for audit verification.</li> </ol>    |

| Sl. No.   | Name of the Village Councils | Irregularities observed  |
|---|------------------------------|--|
| 6.  | Hreichuk                     | <ol style="list-style-type: none"> <li>1. Out of ₹ 5,65,822 released to the VC under MGNREGS (wage component) for disbursement to jobcard holders during 2016-17 ₹ 3,78,796 (₹ 1,86,660 received on 28 June 2016 and ₹ 1,92,136 received on 05 December 2016) was entered/recorded in the cash book. ₹ 1,87,026 released on 05 May 2016 was not entered/ recorded in the cash book.</li> <li>2. APRs/ payment register for disbursement of wages amounting to ₹ 5,65,822 under MGNREGS were not furnished for audit verification.</li> </ol> |
| 7.  | Lungphun                     | <ol style="list-style-type: none"> <li>1. Out of ₹ 8,08,509 released to the VC under MGNREGS (wage component) for disbursement to jobcard holders during 2016-17, ₹ 2,75,796 received on 06 December 2016 was entered/ recorded in the cash book. ₹ 2,66,265 and ₹ 2,66,448 released on 04 May 2016 and 28 June 2016 respectively were not entered/ recorded in the cash book.</li> <li>2. APRs/ payment register for disbursement of wages amounting to ₹ 8,08,509 under MGNREGS were not furnished for audit verification.</li> </ol>      |
| <b>B. Village Councils under Tlangnuam RD Block, Aizawl District</b>    |                              |  |
| 1.  | Samtlang                     | 1. Details of revenue collected (Animal Tax) were not furnished.   |
| 2.  | Dinthar Sairang              | <ol style="list-style-type: none"> <li>1. Bank Pass Book for MGNREGS was not furnished.</li> <li>2. Details of funds/ revenue (Animal Tax) collected were not furnished.</li> </ol>  |
| 3.  | Muthi                        | 1. Details of funds/ revenue (Animal Tax) collected were not furnished.  |
| 4.  | Lengpui                      | 1. Details of funds/ revenue (Animal Tax) collected were not furnished.  |
| 5.  | Lungleng I                   | <ol style="list-style-type: none"> <li>1. Cash Book and Bank Pass Book for the year 2016-17 were not handed over to the new VC.</li> <li>2. Details of funds/ revenue (Animal Tax) collected were not furnished.</li> </ol>  |
| 6.  | N. Lungleng                  | 1. Details of funds/ revenue (Animal Tax) collected were not furnished.  |
| 7.  | Sihphir Venghlun             | 1. Details of funds/ revenue (Animal Tax) collected were not furnished.  |
| 8.  | Sairang                      | 1. Details of funds/ revenue (Animal Tax) collected were not furnished.  |
| 9.  | Nausel                       | 1. Cash Book was not updated.  |
| 10.   | Tuirial Airfield             | 1. Details of works executed under MNREGS not furnished.   |
| <b>C. Village Councils under Lawngtlai RD Block, Lawngtlai District</b> |                              |  |
| 1.  | College Veng                 | <ol style="list-style-type: none"> <li>1. Bank Pass Book was not updated.</li> <li>2. MGNREGS Cash book was not updated.</li> </ol>  |
| 2.  | L-III (Salem)                | <ol style="list-style-type: none"> <li>1. Bank Pass Book for MGNREGS was not furnished.</li> <li>2. Details of funds/ revenue (Animal Tax) were not furnished.</li> </ol>  |
| 3.  | Bazar Veng                   | <ol style="list-style-type: none"> <li>1. Bank Pass Book was not furnished.</li> <li>2. Execution of works was not on record.</li> </ol>   |

| Sl. No. | Name of the Village Councils | Irregularities observed  |
|---------|------------------------------|--|
| 4.      | Vengpui                      | 1. Cash Book and Bank Pass Book were not handed over to the new VC.<br>2. Details of funds/ revenue (Animal Tax) were not furnished. |
| 5.      | Thingkah                     | 1. Bank Pass Book was not furnished.<br>2. Execution of works was not on record.   |
| 6.      | AOC Veng                     | 1. Execution of works under MGNREGS recorded with incomplete vouchers.   |
| 7.      | Chawnhnu                     | 1. Bank Pass Book was not furnished.<br>2. MGNREGS Cash book was not updated.  |
| 8.      | Electric Veng                | 1. Bank Pass Book was not updated.   |
| 9.      | Council Veng                 | 1. Bank Pass Book was not furnished.   |
| 10.     | Vengpui-II                   | 1. Bank Pass Book was not furnished.   |

Source: Records of BDOs and Village Councils

### Appendix-3.1

#### Statement showing the list of functions and duties transferred/ not transferred by the State Government to the Aizawl Municipal Corporation

(Reference: Paragraph-3.3; Page-12)

| Sl. No. | List of functions of Municipality as per Section 57 of the Mizoram Municipalities Act, 2007 (as amended in November 2015) | Status  |                                | Remarks                                      |
|---------|---|---|--------------------------------|--|
|         |   | Functions   | Transferred under Notification |  |
| 1.      | Urban planning including town planning  | Urban Planning including Town Planning  | August 2013                    | --   |
| 2.      | Regulation of land use and construction of buildings  | Regulation on land use and construction of buildings  | September 2011                 | --   |
|         |   | Collection of property tax  | October 2012                   | (with retrospective effect from August 2011) |
| 3.      | Planning for economic and social development  | Planning for economic and social development.   | August 2013                    | --   |
| 4.      | Roads and bridges   | --  | --                             | Not transferred                              |
| 5.      | Water supply for domestic, industrial and commercial purposes   | --  | --                             | Not transferred                              |
| 6.      | Public Health, sanitation conservancy and solid waste management  | Public Health, Sanitation conservancy and solid waste management  | June 2016                      | --   |
|         |   | Solid waste management  | September 2011                 | --   |
| 7.      | Fire services   | --  | --                             | Not transferred                              |
| 8.      | Urban forestry, protection of the environment and promotion of ecological aspects   | Urban Forestry, protection of the environment and promotion of ecological aspects.                        | June 2016                      | --   |
| 9.      | Safeguarding the interests of weaker sections of Society, including the handicapped and mentally retarded                 | Safeguarding the interests of weaker sections of Society, including the handicapped and mentally retarded |                                | --   |
| 10.     | Slum Improvement and Up-gradation   | Slum Improvement and Up-gradation   | August 2013                    | --   |
| 11.     | Urban Poverty Alleviation   | Urban Poverty Alleviation   |                                | --   |
| 12.     | Provision of urban amenities and facilities such as parks, gardens and playgrounds  | Provision of urban amenities and facilities such as parks, gardens and playgrounds                        | June 2016                      | --   |
| 13.     | Promotion of cultural, education and aesthetic aspects  | Promotion of cultural, education and aesthetic aspects  |                                | --   |
| 14.     | Burials and burial grounds, cremation grounds and electric crematoriums   | Cemetery/ Burial Grounds  | September 2011                 | --   |
| 15.     | Cattle pounds, prevention of cruelty to animals   | Cattle pounds, prevention of cruelty to animals   | June 2016                      | --   |
| 16.     | Vital statistics including registration of births and deaths  | Vital statistics including registration of births and deaths  |                                | --   |

| Sl. No. | List of functions of Municipality as per Section 57 of the Mizoram Municipalities Act, 2007 (as amended in November 2015) | Status  |                                | Remarks |
|---------|---|---|--------------------------------|---------|
|         |   | Functions   | Transferred under Notification |         |
| 17.     | Public amenities including street lighting, parking lots, bus stops and public conveniences                               | Management of transportation terminals (CCBT & CSTT)      | May 2009                       | --      |
|         |   | Streets Lights and high mast lightning system             | January 2013                   | --      |
|         |   | Management of parking lots and collection of parking fees | May 2012                       | --      |
|         |   | Providing of civic services and street vending            | September 2012                 | --      |
|         |   | Management of market sheds                                | October 2012                   | --      |
| 18.     | Regulation of slaughter houses and tanneries  | Regulation of slaughter houses and tanneries              | June 2016                      | --      |

Source: ULB's records

**Appendix-4.1**

**Statement showing purchase of goods without Constituting a Purchase Committee**

(Reference: Paragraph-4.3, Page-31)

| Sl. No.      | Date       | Voucher No. | Particulars                         | Amount (in ₹)    |
|--------------|------------|-------------|-------------------------------------|------------------|
| 1.           | 29-04-2016 | 260         | Sofa Set                            | 35,000           |
| 2.           | 02-05-2016 | 3           | Kitchen Table                       | 17,000           |
| 3.           | 20-05-2016 | 164         | Stationery                          | 41,401           |
| 4.           | 30-05-2016 | 234         | Computer accessories                | 20,000           |
| 5.           | 15-07-2016 | 111         | JCB tyres                           | 32,800           |
| 6.           | 15-07-2016 | 112         | JCB parts                           | 94,442           |
| 7.           | 17-08-2016 | 136         | Purchase of books                   | 20,000           |
| 8.           | 02-09-2016 | 6           | Cartridge and Toner                 | 47,756           |
| 9.           | 07-09-2016 | 40          | Fax machine and printer accessories | 47,460           |
| 10.          | 19-09-2016 | 115         | Cartridge and Toner                 | 43,101           |
| 11.          | 13-10-2016 | 30          | Curtains                            | 50,070           |
| 12.          | 13-10-2016 | 31          | Stationery                          | 50,500           |
| 13.          | 13-10-2016 | 36          | Curtains                            | 69,023           |
| 14.          | 18-10-2016 | 45          | Stationery                          | 50,500           |
| 15.          | 20-10-2016 | 83          | Glasses, Tray, etc.                 | 42,350           |
| 16.          | 09-12-2016 | 18          | Electrical goods                    | 16,980           |
| 17.          | 15-12-2016 | 38          | Signages                            | 36,000           |
| 18.          | 16-12-2016 | 57          | Computer accessories                | 28,550           |
| 19.          | 16-01-2017 | 86          | Printers                            | 24,450           |
| 20.          | 19-01-2017 | 93          | Computer accessories                | 22,800           |
| 21.          | 24-02-2017 | 98          | Electrical goods                    | 40,400           |
| 22.          | 15-03-2017 | 56          | Stationery                          | 53,020           |
| 23.          | 15-03-2017 | 63          | Bathroom accessories                | 48,350           |
| 24.          | 16-03-2017 | 85          | Cartridges                          | 15,000           |
| 25.          | 21-03-2017 | 108         | Curtains                            | 86,000           |
| 26.          | 21-03-2017 | 121         | Stationery                          | 84,600           |
| 27.          | 22-03-2017 | 125         | Expanding files                     | 31,000           |
| <b>Total</b> |            |             |                                     | <b>11,48,553</b> |

Source: ULB's records