

TABLE OF CONTENTS

Particulars	Paragraph	Page(s)
Preface	-	vii
Overview	-	ix
CHAPTER-I		
SOCIAL SECTOR		
Introduction	1.1	1
PERFORMANCE AUDIT		
Urban Development & Poverty Alleviation Department		
Performance Audit on Solid Waste Management in Urban Areas of Mizoram	1.2	2
Disaster Management & Rehabilitation Department		
Performance Audit on Disaster Preparedness and Management in Mizoram	1.3	28
Labour, Employment, Skill Development and Entrepreneurship Department		
Performance Audit on Welfare of Building and other Construction Workers in Mizoram	1.4	49
COMPLIANCE AUDIT PARAGRAPHS		
SUBJECT SPECIFIC COMPLIANCE AUDIT		
Health & Family Welfare Department		
Subject Specific Compliance Audit on “Public Health Infrastructure and Management of Health Services”	1.5	72
Higher & Technical Education Department		
Idle expenditure	1.6	124
Public Health Engineering Department		
Undue financial benefit to contractors	1.7	127
Art and Culture Department		
Idle expenditure	1.8	137
CHAPTER-II		
ECONOMIC SECTOR		
Introduction	2.1	141
COMPLIANCE AUDIT PARAGRAPHS		
Public Works Department		
Irregular expenditure	2.2	142
Power and Electricity Department		
Irregular payments	2.3	144
Commerce and Industries Department		
Idle expenditure	2.4	146

TABLE OF CONTENTS

Particulars	Paragraph	Page(s)
CHAPTER-III		
ECONOMIC SECTOR (STATE PUBLIC SECTOR ENTERPRISES)		
Functioning of State Public Sector Enterprises	3.1	149
CHAPTER-IV		
REVENUE SECTOR		
Trend of revenue receipts	4.1	161
Analysis of arrears of revenue	4.2	164
Arrears in assessment	4.3	164
Evasion of tax detected by the Department	4.4	165
Pendency of refund cases	4.5	165
Audit planning	4.6	166
Results of audit	4.7	166
Coverage of this Report	4.8	166
COMPLIANCE AUDIT PARAGRAPH		
Taxation Department		
SUBJECT SPECIFIC COMPLIANCE AUDIT		
Subject Specific Compliance Audit on “Department’s Oversight on Goods And Services Tax Payments and Returns Filing” for the year 2017-18	4.9	166
Loss of revenue due to non-filing of returns as per extant rules	4.10	187
CHAPTER-V		
Local Government		
An Overview of the Functioning of the Local Bodies in the State	5.1	191
PERFORMANCE AUDIT		
Aizawl Municipal Corporation		
Performance Audit on Efficacy of Implementation of 74 th Constitutional Amendment Act in Mizoram	5.2	194
COMPLIANCE AUDIT PARAGRAPH		
Aizawl Municipal Corporation		
Irregular disposal of garbage trucks	5.3	224
CHAPTER-VI		
FOLLOW UP OF AUDIT OBSERVATIONS		
Non-submission of Action Taken Notes	6.1	229
Response to audit observations and compliance thereof by the Executive	6.2	229

TABLE OF CONTENTS

Particulars	Paragraph	Page(s)
Response of departments concerned to the draft audit paragraphs	6.3	230
Audit Committee Meetings	6.4	231

APPENDICES

Appendix No.	Title	Page(s)
Appendix - 1.1	Detailed list of Local Councils along with the trip allotment per week and rate per trip for the year 2020	233
Appendix - 1.2	Statement showing expenditure on inadmissible expenditure by Director, DM&R Department under SDRF	237
Appendix - 1.3	Statement showing expenditure on inadmissible expenditure by DDMA, Lawngtlai District under SDRF	238
Appendix - 1.4	Statement showing execution of works by DDMA, Lawngtlai	239
Appendix - 1.5	Statement showing execution without supporting vouchers, etc.	246
Appendix - 1.6	Statement showing shortage of CHCs, PHCs and HSCs in all districts of the State during 2021-22	248
Appendix - 1.7	District wise requirement and availability of CHC as per prescribed population norms	249
Appendix - 1.8	District wise requirement and availability of PHC as per prescribed population	250
Appendix - 1.9	District wise requirement and availability of HSC as per prescribed population	251
Appendix - 1.10	Statement showing detailed position/shortage of Specialists Doctors in the eleven District Hospitals in Mizoram	252
Appendix - 1.11	Statement showing detailed position/shortage of GDMO in the District Hospitals in Mizoram	253
Appendix - 1.12	Statement showing detailed position/shortage of Nurses in the District Hospitals in Mizoram	254
Appendix - 1.13	Statement showing detailed position/shortage of paramedics in the District Hospitals in Mizoram	255
Appendix - 1.14	Statement showing Department-wise position of Specialist doctors in DHs	256

APPENDICES

Appendix No.	Title	Page(s)
Appendix - 1.15	Statement showing Department-wise position of Specialist doctors in SDHs and CHCs	259
Appendix - 1.16	Statement showing requirement and availability of GDMOs (MBBS, Dentist and AYUSH) in SDHs and CHCs	260
Appendix - 1.17	Statement showing requirement and availability of Nurses in SDHs and CHCs	261
Appendix - 1.18	Statement showing requirement and availability of Paramedics in SDHs and CHCs	262
Appendix - 1.19	Statement showing requirement and availability of Manpower in PHC	263
Appendix - 1.20	Statement showing Number of Health Sub Centres where there were no adequate manpower during 2021-22	269
Appendix - 1.21	Availability of beds in the District Hospitals of Mizoram	270
Appendix - 1.22	Availability of Diagnostic Services in all District Hospitals during 2021-22	271
Appendix - 1.23	Person-in-position in sampled CHC/ PHC as against IPHS norms	272
Appendix - 1.24	OPD load and average OPD load per doctor per year in sampled CHCs/ PHCs/ UPHCs	273
Appendix - 1.25	IPD cases and number of beds in sampled Health Centres	274
Appendix - 1.26	Centre-wise number of surgeries per year in sampled Health Centres	275
Appendix - 1.27	Availability of Diagnostic Services in the sampled Community Health Centres	276
Appendix - 1.28	Availability of Emergency Services in the sampled Health Centres	277
Appendix - 1.29	Bio Medical Waste Management	278
Appendix - 1.30	Disaster Management Committee/ Hospital infection control committee/ Blood Bank	281
Appendix - 1.31	Disaster Management facilities	282
Appendix - 1.32	Ambulance Services	283
Appendix - 1.33	Grievance Redressal Committee	284

APPENDICES

Appendix No.	Title	Page(s)
Appendix - 1.34	Fund Allotment and expenditure for Management of COVID-19	285
Appendix - 1.35	Status of installation of Oxygen Generating Plants	287
Appendix - 1.36	Man power available in the integrated AYUSH Hospital, Thenzawl	288
Appendix – 2.1	Statement showing the difference between Measurement Book – IV and Measurement Book – VIII (Final)	289
Appendix – 2.2	Statement showing net salaries drawn by the employed officials and the persons who represented/ substituted the officials	290
Appendix - 3.1.1	Summarised financial position and working results of Government Companies as per their latest finalised accounts as of 30 September 2023	291
Appendix - 3.1.2	Statement showing Rate of Real Return on Government Investment	292
Appendix - 4.1	Sample for Centralised Audit	293
Appendix - 4.2	Sample for Detailed Audit	296
Appendix - 4.3	Sample for Zonal Audit	296
Appendix - 4.4	List of cases of recovery	297
Appendix - 4.5	List of cases in correspondence with taxpayers	298
Appendix - 4.6 (a)	List of cases of action taken before audit query	300
Appendix - 4.6 (b)	List of cases of valid explanation	301
Appendix - 4.7	Cases under Utilisation of Input Tax Credit	305
Appendix - 4.8	Cases under Discharge of Tax Liability	306
Appendix - 4.9	Late filing of Returns	307
Appendix - 4.10	Non-payment of interest	309
Appendix - 4.11(a)	Statement showing calculation of loss of revenue from M/s Joint Venture of NEIP Projects (P) Ltd and Ropeways & Resorts Pvt. Ltd	310
Appendix - 4.11(b)	Statement showing calculation of loss of revenue from M/s Lushai Engineers	311
Appendix - 5.1	List of functions to be devolved to ULBs as per Twelfth Schedule (Article 243W)	312
Appendix - 5.2	Comparison of State level legislation with 74 th CAA	313

APPENDICES

Appendix No.	Title	Page(s)
Appendix - 5.3	Statement showing status of devolution of functions by the State Government and the implementation of functions by AMC	315
Appendix - 5.4	Statement showing list of notified towns in Mizoram	320
Appendix - 5.5	Statement showing the details of funds released to AMC with a delay under 14th FC grants and 15th FC grants	321
Appendix - 5.6	Position of sanctioned strength and Men-in-position of officers and staff in AMC as of 31 March 2023	322
Appendix - 5.7	Details of training conducted for Councillors of AMC and officers and staff during the period from 2018-19 to 2022-23	323
Appendix - 5.8	Statement showing details of disposal of 45 garbage 407 trucks	326