

CHAPTER III

CIVIL DEPARTMENTS SECTION – A – REVIEWS

EDUCATION AND HUMAN RESOURCE DEVELOPMENT DEPARTMENT

3.1 Non-Formal Education

Highlights

The review highlights the high drop-out rate of Non-Formal Education learners both from Primary Level and Upper Primary Level and non-availability of teaching and learning materials at the beginning of the academic session. Some other important findings are given below:

Against Rs.36.73 lakh being the matching State's share, a sum of Rs.22.37 lakh was released to the implementing agency during the period from 1995-1996 to 1999-2000 resulting in short release of Rs.14.36 lakh.

(Paragraph 3.1.15)

The Central assistance amounting to Rs.34.60 lakh pertaining to the period 1996-1997 to 1999-2000 was not released by Government of India due to delay in submission of utilisation certificate of 1st instalment of Central assistance by the state government.

(Paragraph 3.1.17)

Due to shortage of fund, the percentage of instructors not paid honorarium ranged between 9 and 28 while the percentage of instructors paid honorarium partly for 3 to 9 months varied between 27 and 72 during 1995-1996 to 1999-2000.

(Paragraph 3.1.20)

There was an expenditure of Rs.5.54 lakh towards teaching and learning materials in excess of the prescribed norms.

(Paragraph 3.1.30)

The success rate of 2 to 14 per cent (PL) and 24 to 31 per cent (UPL) and the drop out rates of 7 to 47 per cent (PL) and 29 to 49 per cent (UPL) of NFE students reflected poor quality of education and inadequacy of motivation of learners for their retention in the Centres.

(Paragraph 3.1.37)

Introduction

3.1.1 “Non-Formal Education” (NFE), a Centrally Sponsored Scheme (CSS), was launched (1979-80) by Government of India (GOI) in the country for implementation through state governments as well as Non-Government Organisations (NGOs). Under the programme, non-formal education is provided to those children of 6-14 years of age group who remain out of formal education due to various socio-economic constraints. This includes children who drop out of formal education, children from habitations without schools, working children who assist in performing domestic chores like fetching fuel, fodder, water, attending to siblings, grazing of cattle and girls who were unable to attend schools. The National Policy of Education, 1986 as well as the Programme of Action 1992, as adopted by the GOI later on, also envisaged a large and systematic programme of non-formal education as an integral component of the strategy to achieve Universalisation of Elementary Education with the main thrust being children of the hilly, tribal and educationally backward areas and urban slums. The aim of NFE is to provide elementary education (from Class I to VIII) comparable in quality with formal education and to bring the target population of children into the main stream of formal education.

3.1.2 In Mizoram, the programme for NFE at Primary Level (PL) and Upper Primary Level (UPL) was taken up in 1987-1988 to provide free education to all children of the age group of 6-14 years who remained outside the formal system and the scheme envisaged the following strategy.

3.1.3 Condensed course of two years duration for PL and three years for UPL;

3.1.4 Employment on placement of a part time instructor at a time/place convenient to learners in small groups;

3.1.5 Part time honorary instructors/supervisors locally recruited and trained;

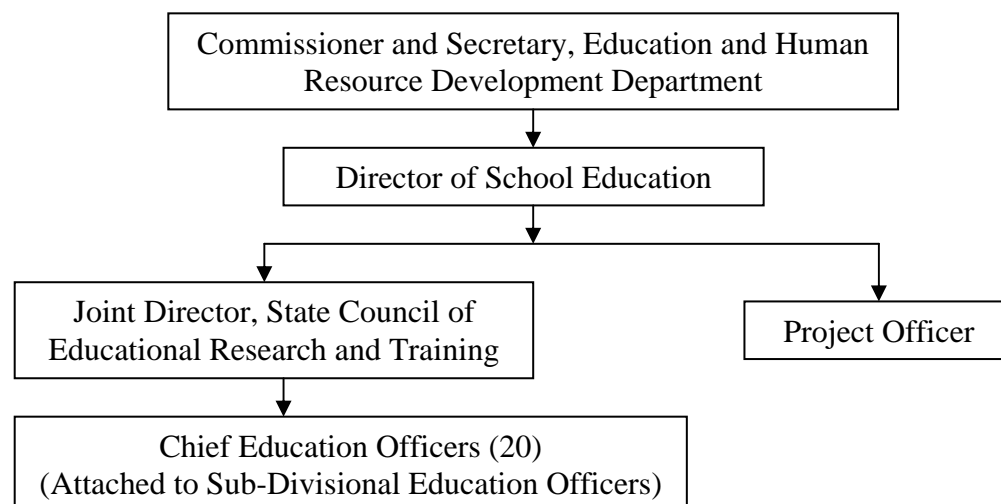
3.1.6 Use of curriculum and specially designed teaching-learning materials comparable to formal system and relevant to environmental and learners’ needs; and

3.1.7 Testing and certification of NFE students to enable their entry into Formal Education (FE).

Organisational set-up

3.1.8 The Director of School Education (DSE) is the overall in-charge for implementation of the Scheme at the State level. The agencies responsible for implementation of the programme are depicted in the chart given below :

Chart 3.1



3.1.9 At the District level, 20 Circle Education Officers (CEO) attached to the establishment of different Sub-Divisional Education Officers (SDEOs), discharged the function of supervisors.

Audit Coverage

3.1.10 Implementation of the NFE programme in Mizoram for the period from 1995-1996 to 1999-2000 was reviewed in Audit between January and March 2001 on the basis of records of Joint Director, SCERT and Project Officer of NFE centres, with whom records of all the 200 (260 from 1999-2000) NFE centres in Mizoram were available covering *cent per cent* of expenditure incurred under the programme. There is no centre being run either by a Voluntary Organisation or a NGO in the state. Important audit findings are mentioned in the succeeding paragraphs.

Financial Management

3.1.11 The financial assistance for implementation of the programme in the state sector was shared between the Central and the state governments in the ratio of 60:40 for co-educational centres and administrative resource. For girls centres, the sharing ratio was 90:10. Under the programme, Ministry of Human Resource Development released fund for running 200¹ centres upto 1998-1999 and 260² centres from 1999-2000. The state government makes necessary provision in the budget and releases the funds as per requirement for implementation of the programme.

3.1.12 The amount sanctioned and released by the GOI, budget provision, expenditure, as reported by the Department (March 2001), and unspent balance thereagainst are shown as under:

¹ Co-ed PL-90, Girls PL-80 and Co-ed UPL-30.

² Co-ed PL-150, Girls PL-80 and Co-ed UPL-30.

Table 3.1

Year	Budget provision by the State Govt of		Amount sanctioned by GOI for NFE Programme		Total	Amount released by the GOI	Amount released by State Government		Expenditure incurred out of		Unutilised balance out of	
	Central share	State share	Central share	State share			Central share	State share	Central share	State share	Central share	State share
(Rupees in lakh)												
1995-96	29.45	--	13.10	5.43	18.53	13.10	13.69	NIL	13.69	---	(+) 0.59	---
1996-97	24.26	--	17.39	8.11	25.50	8.70	7.99	5.00	7.99	5.00	(-) 0.71	---
1997-98	30.80	--	17.39	8.11	25.50	8.70	7.49	6.80	7.49	6.80	(-) 1.21	---
1998-99	18.48	--	16.75	6.89	23.64	8.29	0.56	6.66	0.56	6.66	(-) 7.73	---
1999-2000	25.73	--	17.52	8.19	25.71	8.76	14.97	3.91	13.43	3.91	(+) 4.67	---
Total	128.72	--	82.15	36.73	118.88	47.55	44.70	22.37	43.16	22.37	(-) 4.39	---

(Source : Information furnished by the department)

3.1.13 Audit Scrutiny revealed the following points :

3.1.14 Out of the total fund of Rs.47.55 lakh released by the GOI during the period from 1995-1996 to 1999-2000, an amount of Rs.44.70 lakh only was released by the state government to the implementing agency during the corresponding period thus short release of Rs.2.85 lakh by the state government. Moreover, Central share of Rs.1.54 lakh could not be utilised by the implementing agency as of March 2000. The total unutilised Central share worked out to Rs.4.39 lakh as of March 2000. The reasons for short release of Rs.2.85 lakh by the state government and non-utilisation of Rs.1.54 lakh by the implementing agency were neither stated nor on record.

3.1.15 The state government released Rs.22.37 lakh during 1995-1996 to 1999-2000 as against matching share of Rs.36.73 lakh. Thus, there was short release of Rs.14.36 lakh by the state government. State share amounting to Rs.22.37 lakh was provided to the implementing authority out of the Plan head of SCERT without any recorded basis.

3.1.16 The state government, in their budgets made a total provision of Rs.1.29 crore under NFE (CSS). This was 56.69 per cent over the sanctioned amount of Rs.82.15 lakh and 170.70 per cent over the total fund of Rs.47.55 lakh released by the GOI. There was unrealistic budgeting by the state government during the entire period from 1995-1996 to 1999-2000 for implementation of the scheme.

3.1.17 The GOI did not release Rs.34.60 lakh (Rs.82.15 lakh – Rs.47.55 lakh) due to late submission of utilisation certificate by the state government. This affected the implementation of the programme.

3.1.18 As per approved funding pattern, each NFE centre was to be provided on an average Rs.9,694 each year upto 1998-1999 and Rs.9,747 each year from 1999-2000 onwards for implementation of NFE. The percentage of shortfall of fund actually allocated to each NFE centre (excluding staff salaries) during the years from 1995-1996 to 1999-2000 varied from 38 to 77 per cent as detailed below :

Table 3.2

Year	No. of Centres	Fund admissible to each Centre (Rupees)	Fund actually released by the GOI and state government for NFE Centres (Rupees in lakh)	Fund on an average made available to each centre (Rupees)	Fund short released (Rupees)	Percentage short release of fund
1995-1996	200	9694*	12.00	6000	3694	38
1996-1997	200	9694	10.95	5475	4219	44
1997-1998	200	9694	12.00	6000	3694	38
1998-1999	200	9694	4.50	2250	7444	77
1999-2000	260	9747	14.00	5385	4362	45

(Source:- Information furnished by the Department)

3.1.19 Irregular flow of fund, had an adverse impact on the functioning of the scheme as discussed below :

Part payment of honorarium to Instructors

3.1.20 Instructors were not paid or partially paid honorarium during the period from 1995-1996 to 1999-2000 as shown in **Appendix – XV**.

Non-provision of contingent and fuel/light funds

3.1.21 The scheme provided funds for incurring expenditure against contingency and fuel/lighting at a prescribed rate of Rs.250 and Rs.1200 per annum, per centre respectively. It was however observed that a number of Centres were not provided with the required funds as detailed below :

* Calculated up to 1998-1999 and for the year 1999-2000 as under :-

(1) 1995-1996 to 1998-1999

(a) Funding pattern for PL Centres Rs.9925/-
 Less non-recurring item not admissible for existing centres (-) Rs.1000/-
 Rs.8925/-

(b) Amount required for 170 existing PL centres (Rs.8925 X 170) Rs.15,17,250/-

(c) Funding pattern for UPL centres Rs.15,350/-
 Less non-recurring item not admissible for existing centres (-) Rs.1300/-
 Rs.14050/-

(d) Amount required for 30 existing centres (Rs.14050 X 30) Rs.4,21,500/-
 Rs.19,38,750/-

(e) Average per centre (Rs.19,38,750 ÷ 200) = Rs.9694/-

(2) For the year 1999-2000

(a) For existing PL centres Rs.8925 X 170 = Rs.15,17,250/-

(b) For existing UPL centres Rs.14050 X 30 = Rs.4,21,500/-

(c) For new PL centres Rs.9925 X 60 = Rs.5,95,500/-
 Rs.25,34,250/-

(d) Average per centre (Rs.25,34,250 ÷ 260) = Rs.9,747/-

Table 3.3

Year	No. of Centres		No. of Centers provided with fund for				No. of Centers not provided with fund for			
			Contingent Expenditure		Fuel and lighting Expenditure		Contingent Expenditure		Fuel and lighting Expenditure	
	PL	UPL	PL	UPL	PL	UPL	PL	UPL	PL	UPL
1995-1996	170	30	126	18	126	18	44	12	44	12
1996-1997	170	30	44	12	170	12	126	18	--	18
1997-1998	170	30	116	16	170	30	54	14	--	--
1998-1999	170	30	NIL	NIL	44	12	170	30	126	18
1999-2000	230	30	NIL	NIL	126	30	230	30	204	--

(Source:- Information furnished by the Department)

3.1.22 It would be seen from the above table that not a single centre was provided with the fund for contingent expenditure during 1998-1999 and 1999-2000. However, the percentage of centres not provided with the fund for contingent expenditure ranged from 26 to 74 and from 40 to 60 in respect of PL and UPL respectively during 1995-1996 to 1997-1998. Similarly, the percentage of centres not provided with the fund for fuel and lighting expenses ranged from 26 to 89 and from 40 to 60 in respect of PL and UPL respectively during 1995-1996, 1996-1997, 1998-1999 and 1999-2000. There was no reason on record as to why this happened.

Non-purchase of teaching and learning materials

3.1.23 Teaching and learning materials (TLMs) viz., maps, charts, books, game materials etc., for which a sum of Rs.850 per annum, per centre was prescribed under the scheme, was not purchased and distributed during the period covered under audit (1995-1996 to 1999-2000) and no reasons were on record for the same.

3.1.24 Thus, irregular/non-payment of honorarium to instructors, non-availability of funds for contingent, fuel and lighting expenses and non-procurement of TLMs for the centre, obviously had a negative impact on the functioning of the centres.

Implementation

Physical target and achievement

3.1.25 As per information furnished by the Project Officer, SCERT, physical target and achievement in terms of setting up of NFE Centers and enrolment of children during 1995-1996 to 1999-2000 were as under :-

Table 3.4

Year	Target				Achievement				Percentage of shortfall in Enrolment	
	PL Centre	Enrolment	UPL Centre	Enrolment	PL Centre	Enrolment	UPL Centre	Enrolment	PL	UPL
1995-1996	170	4250	30	750	170	1932	30	320	54.5	57.33
1996-1997	170	4250	30	750	170	1879	30	317	55.79	57.73
1997-1998	170	4250	30	750	170	2178	30	358	48.75	52.27
1998-1999	170	4250	30	750	170	2055	30	359	51.65	52.13
1999-2000	230	5750	30	750	230	2589	30	343	54.97	54.27

(Source:- Information furnished by the Department)

Shortfall in enrolment of children

3.1.26 The number of students to be enrolled was fixed at 25 children per centre as prescribed by the GOI but throughout the period there was shortfall in the actual enrolment ranging from 49 to 55 per cent in PL and 52 to 57 per cent in UPL.

3.1.27 The shortfall in actual enrolment in all the years was due to the Department's failure to identify the eligible children in the villages located under the centres, as no surveys were conducted.

Failure to adopt condensed course for NFE students

3.1.28 As per strategy adopted to achieve the objective of NFE Scheme, NFE Primary Level course (up to Class V) is to be completed within 2 years and Upper Primary level course (Class VI to VIII) in 3 years. For completion of these courses within the prescribed period, specially designed learning material was also to be developed and provided to the NFE centres for making it available to the learners. Neither the condensed course was followed nor specially designed learning materials were developed and provided to NFE centres. Instead the curriculum and text books prescribed for formal system of education in the state were followed. Thus, the objective of NFE was defeated.

Testing and Certification of Children not carried out

3.1.29 NFE Programme envisaged strategy of testing and certification of NFE students to enable their entry into the FE System. The DSE stated (March 2001) that the strategy was not followed in the State. Test check of 34 NFE centres[¶] revealed that 126 and 59 students who completed the Primary and Upper Primary level examinations in NFE centres respectively were also required to sit for further admission tests to gain entry into the FE School system. The DSE had not developed any mechanism to ensure entry of NFE

[¶] Aizawl - 22, Lunglei - 6 and Chhintuipui - 6

students into formal education system. As a result it could not be ascertained in audit as to whether NFE students continued their studies beyond Primary and Upper Primary level.⁷

Excess expenditure on purchase of TLMs

3.1.30 As per scheme guidelines, the quantum of financial assistance per learner for providing TLM was fixed at Rs.75 and Rs.100 per year for Primary level and Upper Primary level respectively. It was observed that the Department had procured only text books for Rs.15.21 lakh at the rate prescribed by the Mizoram Board of Secondary Education (MBSE) as against the actual requirements of books worth Rs.9.67 lakh as detailed in **Appendix – XVI** which resulted in an excess expenditure of Rs.5.54 lakh (Rs.15.21 lakh – Rs.9.67 lakh). The total expenditure of Rs.15.21 lakh included purchase of books worth Rs.2.63 lakh, which were not prescribed by the MBSE for PL or UPL education. The other essential items of TLM such as Pencils, Exercise Books for learners and Instructors Guide book *etc.*, as prescribed in the scheme were not purchased and provided.

3.1.31 Besides, the supply of text books to NFE centres was irregular. Test check of records of 46 NFE centres revealed that 4 centres³ did not receive text books for one year, 6 centres⁴ for 2 years and 2 centres⁵ for 3 years during the session 1995-1996 to 1999-2000.

Inadequate coverage of Girls students

3.1.32 The Government of India allotted funds for running 80 girls centres at primary level during the years 1995-1996 to 1999-2000. Scrutiny of records revealed that 29 (out of 80) centres were co-educational for which expenditure for running the centers was to be shared between the Centre and the state in the ratio of 60:40. However, the funds were obtained from Central Government at the rate of 90 *per cent* instead of 60 *per cent* as prescribed. This resulted in inflated demands for grant to the tune of Rs.3.80⁶ lakh.

Excess expenditure on training of Instructors

3.1.33 The scheme envisaged for providing training to instructors and supervisors for proper non-formal education. As per the scheme each instructor was entitled to training allowance at the rate of Rs.10 per day subject to maximum of Rs.300 for first year of training and Rs.200 for subsequent years.

³ Vathuampui (Chhimptuipui district), Zemabawk, Phaisen and Hmunzawl (Aizawl district).

⁴ Vankal and N. Chuimluang (Aizawl), Paithar, Archhuang, Lungpher's (Chhimptuipui), Lungsen (Lunglei).

⁵ Lungtian (Chhimptuipui) and Serhmun (Aizawl).

⁶ Central share drawn: $8725 \times 29 \times 5 \times 90\% = \text{Rs.}11,38,613$
 Central share due:- $8725 \times 29 \times 5 \times 60\% = \text{Rs.}7,59,075$
 Excess drawn (1 – 2) = Rs.3,79,538 or Rs.3.80 lakh.

3.1.34 Scrutiny of records, however, revealed that the instructors were paid allowance at a flat rate of Rs.200 per head per year irrespective of the number of days they attended training which resulted in an excess expenditure on training allowance of Rs.0.35 lakh as detailed in **Appendix - XVII**.

Shortfall in training to instructors

3.1.35 There was shortfall in providing training to instructors ranging from 9 per cent to 72 per cent during 1995-1996 to 1999-2000. The reasons for this was stated (March 2001) to be due to shortage of funds. It was also observed that an amount of Rs.0.47⁷ lakh was paid towards travelling allowance and daily allowance to the Supervisors for attending the training courses, although not envisaged in the scheme. The contention of the department that shortage of fund was responsible for shortfall in training of instructors was not wholly correct as Rs.0.47 lakh was spent on TA/DA of supervisors.

Functioning of NFE Centre

3.1.36 The success of the Scheme revolves around the performance of NFE centres. The performance of NFE centres could be judged from the pattern of enrolment, successful completion of NFE course and drop out rates.

High dropout rate of children

3.1.37 It was observed from quarterly progress report of 34 NFE centres (25 PL and 9 UPL) for the years 1995-1996 to 1999-2000 that many enrolled children did not complete their courses in NFE. 7 to 47 per cent and 29 to 49 per cent of students of PL and UPL respectively dropped out before completing their Primary and Upper Primary level course as shown in **Appendix - XVIII**. It would be seen from the **Appendix** that the drop out rates did not give a favourable impression about the quality of education being imparted in NFE. The method of evaluation followed in the centres, inadequacy in training of instructors, lack of awareness campaign to motivate out-of-school children and non-availability and inadequacy of TLM in each centre had an adverse impact on implementation of the programme.

Monitoring, Supervision and Control

3.1.38 The Joint Director, SCERT Government of Mizoram was responsible for planning, monitoring and evaluation of the NFE Programme. Besides, periodical evaluation was also to be done by Joint Evaluation Team (JET) and field visit of Central and State Officials. No Central and State Level Officer visited any of the centres. Moreover, the periodical evaluation of NFE centres was not done as no JET was constituted (March 2001).

3.1.39 The foregoing points were reported to the Government in June 2001; reply has not been received (December 2001).

⁷ 67 x Rs.700 = Rs.46,900 or Rs.0.47 lakh.

Recommendations

3.1.40 The Government needs to undertake:-

- to conduct proper survey for enhancing the enrolment of students in NFE centres;
- to improve the institutional training programmes to instructors and supervisors;
- to ensure availability of TLMs to each centre at the beginning of every academic session; and
- to examine the causes for high drop-out rate of NFE students and to take remedial measures accordingly.

HEALTH AND FAMILY WELFARE DEPARTMENT

3.2 Prevention and Control of Diseases

Highlights

The review highlights failure of the state government to obtain and utilise the full amount of sanctioned grant of Rs.712.41 lakh from the Government of India during the years 1996-1997 to 2000-2001 under the National AIDS Control Programme, lack of proper monitoring in respect of National Leprosy Eradication Programme (NLEP), National Programme for Control of Blindness and National TB Control Programme for effective implementation of these programmes and shortfall in achievement of targets fixed for different components of these programmes.

To avoid the lapse of budget grants, Rs.11.58 lakh and Rs.7.38 lakh were drawn in advance of requirement and retained in Civil Deposit during March – September 1996 and March - June 1998 respectively.

(Paragraph 3.2.9)

Under NLEP, the state government incurred excess expenditure of Rs.12.00 lakh during 1996-1997 to 2000-2001, over the Central grant of Rs.1.28 crore received during the period.

(Paragraph 3.2.11)

Department incurred an unauthorised expenditure of Rs.11.27 lakh between 1996-1997 and 1999-2000 towards procurement and supply of consumables and equipment to Hospitals, Public Health Centres and Sub-Centres, without having blood bank facilities.

(Paragraphs 3.2.16 & 3.2.18)

The DHS (AIDS Cell) incurred a total expenditure of Rs.14.54 lakh for conducting training on AIDS programme in 39 locations during 1996-1997 and 1997-1998. But, no records/returns etc., had ever been obtained from any field level officers in support of conducting such training.

(Paragraph 3.2.21)

Introduction

3.2.1 The Programme of Prevention and Control of Diseases comprises of four Centrally Sponsored Schemes (CSS) viz., (i) National AIDS Control Programme (NACP), (ii) National Leprosy Eradication Programme (NLEP), (iii) National Programme for Control of Blindness (NPCB) and (iv) National TB Control Programme (NTBCP). The objectives of these schemes are tabulated below :

Table 3.5

National AIDS Control Programme	National Leprosy Eradication Programme	National Programme for Control of Blindness	National TB Control Programme
(1)	(2)	(3)	(4)
<p>Phase I</p> <p>(i) To slow down the spread of HIV (Human Immuno Deficiency Virus)</p> <p>(ii) To decrease morbidity and mortality associated with HIV infection</p> <p>(iii) To minimise socio-economic impact resulting from HIV infection</p>	To achieve elimination of Leprosy by the end of year 2000 AD by reducing the case load to less than 1 per 10,000 population	To reduce blindness from 1.4 <i>per cent</i> to 0.3 <i>per cent</i> by 2000 AD	To emphasise on cure of infections through administration of directly observed short course of chemotherapy to achieve a cure rate of over 85 <i>per cent</i> .
<p>Phase II</p> <p>(i) To reduce the spread of HIV infection in India</p> <p>(ii) To strengthen India's capacity to respond to the HIV/AIDS on a long-term basis</p>			

3.2.2 The National AIDS Control Programme came into effect in 1987 with assistance from World Bank. In the first phase, the programme was initially launched for a period of 5 years starting from September 1992 to September 1997. But due to slow utilisation of the fund in the first two years of its implementation, it was extended till March 1999. The Government of India (GOI), in March 1999, launched Phase II of the Programme for a period of another five years upto the end of October 2004; The National Leprosy Control Programme was launched in the country by GOI in 1954-55 and subsequently, it was re-designated as NLEP and came into effect in the year 1983; The NPCB was launched by GOI in the year 1976 and the NTBCP was launched by GOI in 1962. In 1992, this programme was reviewed by a Committee of experts and based on the report of the review committee, a revised strategy for NTBCP was evolved and the GOI decided to extend the programme throughout the country in a phased manner.

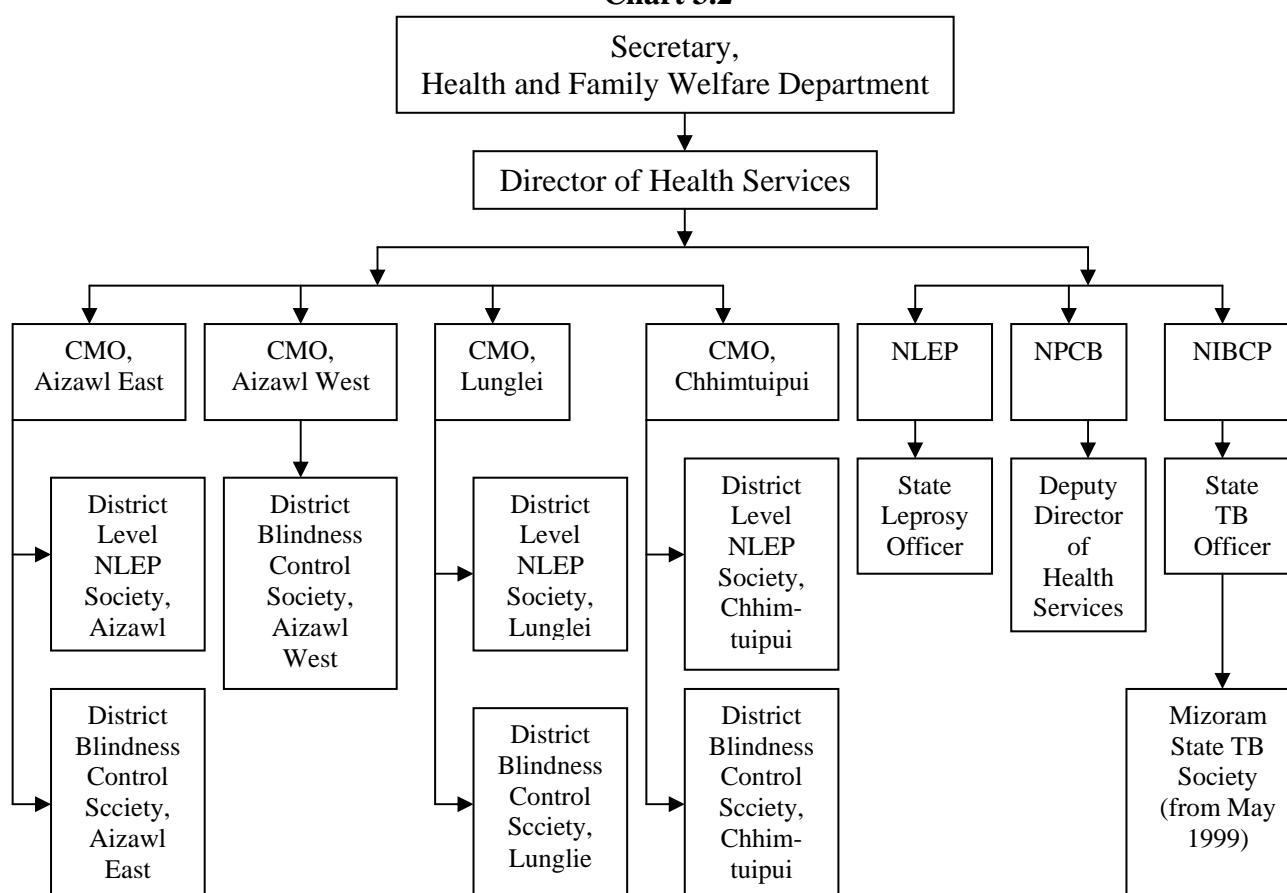
Organisational set-up

3.2.3 Phase-I of the programme (NACP) during the period from September 1992 to March 1999 was implemented by an AIDS Cell, established in Directorate of Health Services, Mizoram under the supervision of Director of Health Services (DHS) and an Empowered Committee, constituted under the chairmanship of Chief Secretary of Mizoram. Phase-II of the programme (NACP) was implemented from April 1999 onwards by the State AIDS Control Society, an autonomous body set-up by the Government of Mizoram in August 1998, headed by a Project Director, under the chairmanship of the

Commissioner of Health and Family Welfare Department of the state government. The programme was implemented with the help of Superintendent, Civil Hospital, Aizawl and four district level Chief Medical Officers (Aizawl-East, Aizawl-West, Lunglei and Chhimituipui).

3.2.4 In respect of the schemes NLEP, NPCB and NTBCP, the agencies responsible for implementation of these schemes are shown below :

Chart 3.2



Audit Coverage

3.2.5 The implementation of the Prevention and Control of Diseases Programme (NACP, NLEP, NPCB and NTBCP) during 1996-1997 to 2000-2001 were reviewed during February-April, 2001 based on test check of records of the DHS, State AIDS Control Society, 3 (out of 4) Chief Medical Officers (Aizawl-East, Aizawl-West and Lunglei) and 1 Civil Hospital at Aizawl covering *cent per cent* of expenditure in respect of three schemes viz., NACP, NPCB and NTBCP, and *77 per cent* of expenditure in respect of remaining one scheme (NLEP). Important points noticed during review are discussed in succeeding paragraphs.

Financial outlay and expenditure

3.2.6 The year-wise budget provision, fund released by the GOI and actual expenditure incurred thereon under the four programmes during 1996-1997 to 2000-2001 were as under :

3.2.7 Unspent balance of National AIDS Control Programme

During 1996-1997 and 1997-1998, Central grants were released through the state government in accordance with the standard procedure for release of grants to the states under CSS. Subsequently, from 1998-1999 onwards, Central grants were directly released to the nodal departments of the state in the form of Bank Drafts. The details of release of fund are tabulated below :

Table 3.6

(Rupees in lakh)

Year	Name of implementing agency	Budget provision	Amount allocated by the GOI	Availability of fund			Actual expenditure	Closing balance	Excess(+)/ Savings(-)	Excess (+)/ Short (-) release of grants by GOI (4-5)
				Grants received from GOI	Interest earned	Total				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(A) Operation of fund through State budget										
1996-1997	AIDS Cell (under DHS)	126.00	127.09	150.00	Nil	150.00	126.98	-	(-) 23.02	(+) 22.91
1997-1998	-do-	77.79	57.12	100.00	Nil	100.00	72.46	-	(-) 27.54	(+) 42.88
1998-1999	-do-	(a) 59.81	--	Nil	Nil	Nil	51.85*	-	(+) 51.85	--
	Total (A)	263.60	184.21	250.00	Nil	250.00	251.29	-	(+) 1.29	(+) 65.79
(B) Operation of fund through Bank accounts										
1998-1999	-do-	(b) Does not arise	139.57	60.00	Nil	60.00	58.11	-	(-) 1.89	(-) 79.57
1999-2000	State AIDS Control Society, Mizoram	-do-	196.70	183.00	0.70	183.70	159.24	-	(-) 24.46	(-) 13.70
2000-2001	-do-	-do-	191.93	166.00	0.66	166.66	177.45		(+) 10.79	(-) 25.93
	Total (B)	-	528.20	409.00	1.36	410.36	394.80	15.56		(-) 119.20
Grand Total (A) + (B)		263.60	712.41	659.00	1.36	660.36	646.09	-		(-) 53.41

(Source : As per information furnished by the DHS and the State AIDS Control Society, Mizoram)

Unspent balance of Rs.15.56 lakh kept in bank account

3.2.8 Against the total release of Central grants of Rs.250 lakh through state government during 1996-1997 and 1997-1998, the state government incurred an expenditure of Rs.251.29 lakh during 1996-1997 to 1998-1999. There was excess expenditure of Rs.1.29 lakh over the Central grants. Although the expenditure of Rs.251.29 lakh was duly reported to the GOI from time to time the same is yet to be reimbursed (April 2001). The unspent balance of Rs.15.56 lakh, as of 31 March 2001, was lying in the bank account of the Society.

* An Amount of Rs.50.56 lakh being the unutilised fund pertaining to the years 1996-1997 and 1997-1998 was revalidated during the year 1998-1999.

Withdrawal of Rs.18.96 lakh to avoid lapse of fund

3.2.9 In March 1996, the DHS, Mizoram drew Rs.11.58 lakh in advance for procurement of equipment for blood banks and Sentinel Surveillance Centre, Civil Hospital, Aizawl. Again in March 1998, another amount of Rs.7.38 lakh was also drawn in advance by the DHS for organising AIDS awareness campaign. Both the amounts were shown as final expenditure in the respective financial years. In fact, these amounts were credited to Civil Deposit (Public Account) in the months and years in which these were drawn. However, the amounts were withdrawn from the Civil Deposit during the month of September 1996 and June 1998 respectively and spent for the purposes for which these were drawn earlier. Such drawal of funds in advance of requirement to avoid lapse of budget grant and temporary transfer of funds to Public Account with a view to improve the ways and means position of the state, was irregular.

3.2.10 The DHS stated (December 2001) that the Health Department (AIDS Cell) was not aware of the financial position of the state government at the time of drawal of fund. The contention of the DHS is not tenable because as per financial Rules, money should not be drawn unless it is required for immediate disbursement.

National Leprosy Eradication Programme

Table 3.7

(Rupees in lakh)

Year	Budget provision	Funds released by GOI	Actual expenditure incurred	Excess(+) Saving (-)
1996-1997	35.50	17.55	19.90	(+) 2.35
1997-1998	41.70	19.00	22.90	(+) 3.90
1998-1999	43.50	30.00	30.00	-
1999-2000	45.50	37.00	37.40	(+) 0.40
2000-2001	62.20	24.00	29.50	(+) 5.50
Total	228.40	127.55	139.70	(+) 12.15

(Source :As per information furnished by the DHS)

Excess expenditure without obtaining requisite grants

3.2.11 Against the GOI's release of grants of Rs.1.28 crore during 1996-2001 under the Programme, the state government incurred an expenditure of Rs.1.40 crore which resulted in an excess expenditure of Rs.0.12 crore over Central grants during 5 years ending on 31 March 2001. Reasons for incurring excess expenditure under the CSS without obtaining requisite Central grants were not on record.

3.2.12 The actual expenditure as against funds released in respect of NPCB and NTBCP is as under :

National Programme for Control of Blindness**Table 3.8****(Rupees in lakh)**

Year	Budget Provision	Grants released by GOI	Actual expenditure	Excess (+) Savings (-)	Position of grants received from DANIDA*	
					Grants received	Expenditure incurred
1996-1997	7.92	6.21	5.18	(-) 1.03	0.50	0.50
1997-1998	4.75	4.56	4.95	(+) 0.39	0.52	0.52
1998-1999	12.62	12.62	10.71	(-) 1.91	Nil	Nil
1999-2000	12.80	12.40	12.54	(+) 0.14	Nil	Nil
2000-2001	33.60	34.40	33.53	(-) 0.87	Nil	Nil
Total	71.69	70.19	66.91	(-) 3.28	1.02	1.02

*(Source:- As per information furnished by the DHS)***National TB Control Programme****Table 3.9****(Rupees in lakh)**

Year	Budget provision	Funds released by GOI	Actual expenditure incurred	Excess(+) Saving (-)	Remarks
1996-1997	Nil	Nil	Nil	-	
1997-1998	1.97	1.97	Nil	(-) 1.97	
1998-1999	2.28	2.28	4.16	(+) 1.88	Unspent grants of Rs.1.97 lakh, revalidated during 1998-1999
1999-2000	3.26	3.26	3.26	-	
2000-2001	2.89	2.89	2.89	-	
Total	10.40	10.40	10.31	(-) 0.09	

*(Source : As per information furnished by the DHS)***Performance under the Scheme****National AIDS Control Programme**

3.2.13 Acquired Immuno-Deficiency Syndrome (AIDS) is a fatal disease caused by a virus called HIV. It has emerged as a great public health problem in many countries within a very short period after its detection in 1981.

3.2.14 The position of HIV positive cases and AIDS cases detected out of HIV positive cases in the State of Mizoram during the years 1996-1997 to 2000-2001, is shown below :

* Danish International Development Agency.

Table 3.10

Year	Number of HIV positive cases detected				No. of AIDS cases detected
	Hetero sexual	Individual drug users	People living with AIDS	Total	
1996-1997	12	6	-	18	4
1997-1998	9	2	2	13	2
1998-1999	21	4	1	26	2
1999-2000	6	4	-	10	5
2000-2001	33	8	-	41	4
Total	81	24	3	108	17

(Source : As per information furnished by the State AIDS Control Society, Mizoram and the returns/reports furnished by the Society to the GOI)

3.2.15 Out of 17 AIDS cases detected during the period covered by this review, 7 patients died while remaining 10 patients were undergoing treatment as of March 2001.

Unauthorised purchase of materials

3.2.16 The state government had established six Blood Banks under the programme, during the period covered under review. The AIDS Cell and State AIDS Control Society had, from time to time, centrally procured and supplied the consumable materials, like disposable syringe with needles and disposable gloves to these blood banks and STD* Clinics. The consumable materials worth Rs.7.39 lakh were procured out of NACP fund and supplied to other Hospitals, PHCs and Sub-Centres, in the state for their day to day functioning during the period from 1996-1997 to 1999-2000 which was irregular.

3.2.17 The DHS stated (December 2001) that the supply of consumable materials to other hospitals, PHCs and sub-centres was done due to increasing demands from them as the staff lying in the interior places might be the victims of the disease. The reply, however, did not state who authorised the diversion of NACP funds.

3.2.18 The AIDS Cell procured and supplied the consumables and equipment worth Rs.3.88 lakh to other Civil Hospitals not having blood bank facilities, out of NACP fund, during 1996-1997 to 2000-2001 (**Appendix - XIX**).

3.2.19 As per Annual Action Plan submitted by the society for the year 2000-2001, the society had proposed for establishment of 4 new blood banks at Serchhip, Kolasib, Lawngtlai and Mamit Hospitals which had not yet been established till the end of 2000-2001. As such, procurement and supply of consumables and non-consumable blood bank materials to these Hospitals from the scheme fund was unauthorised and wasteful.

* Sexually Transmitted Diseases.

3.2.20 The DHS stated (December 2001) that consumables and equipment were procured to equip these proposed blood banks with minimum standard requirement of materials. The reply is not correct because neither the proposal for establishment of these new blood banks was approved by the GOI nor was there any provision in the scheme guidelines for incurring any expenditure against the proposed blood banks except expenditure on modernisation of only existing blood banks.

Irregularities in imparting training under AIDS programme

3.2.21 During 1996-1997 and 1997-1998, the State AIDS Cell drew an advance of Rs.14.54 lakh for imparting training to field level staff at 39 locations. Scrutiny of the expenditure statement prepared by the AIDS Cell revealed that the entire amount was utilised by them during the period towards payment of travelling allowance/daily allowance and honorarium to the faculty members and staff of different field level offices. The entire amount was shown to have been utilised by the AIDS Cell directly without involving the field level offices and also without obtaining any supporting documents from the field level officers (CMOs, Sub-Divisional Medical Officers and PHC level Medical Officers) in support of conduct of such training to the staff working under them. In absence of any supporting documents from the field level offices the authenticity of entire expenditure of Rs.14.54 lakh remained unverified.

3.2.22 The DHS stated (December 2001) that although the expenditure statement was not countersigned by any field level Medical Officer, reports of actual training conducted from time to time indicating the names of the staff who had undergone training and their designations, were obtained. These reports showing the names and designations of staff who had undergone training, were neither authenticated by the Medical Officer who conducted the training nor endorsed by any field level Medical Officer of the concerned locality as proof of conduct of the trainings and thus were not acceptable in audit.

Irregularities in procurement and distribution of Information, Education and Communication (IEC) materials

3.2.23 The State AIDS Cell procured and distributed during 1996-1997 to 1998-1999 the IEC materials to various field level officers (PHCs, Sub-Divisional Medical Officers and district level Chief Medical Officers) as shown below:

3.2.24 As per Action Plan submitted to GOI (November 2000), the targetted population under the programme "Family Health Awareness Campaign" as on April 2000 was 3.61 lakh, but the department procured and distributed 5 lakh polythene bags in August 1998 at a cost of Rs.15 lakh without assessing the actual requirement of such bags. To cover the targetted population, the department needed to procure only 3.61 lakh polythene bags, but they procured altogether 5 lakh polythene bags during 1998-1999. The excess purchase of 1.39 lakh polythene bags (5.00 lakh – 3.61 lakh) resulted in an extra expenditure of Rs.4.17 lakh.

3.2.25 The DHS stated (December 2001) that targetted population of 3.61 lakh for Public Health Awareness Campaign had no relevance with the purchase of polythene bags. His reply is not acceptable as the DHS failed to indicate in his reply the basis on which the requirement of polythene bags was assessed.

3.2.26 As per Stock Register, all the articles were duly distributed to the peripheral field level offices. However, its actual distribution to the public/targetted population had not been ascertained by obtaining any progress reports. While verifying the records of the district level offices (CMO-Aizawl East, Aizawl-West and Lunglei), it was noticed that all the polythene bags were distributed to the officers and staff, PHCs and sub-centres without distributing the same to the targetted population. Thus, the procurement and distribution of entire 5 lakh polythene bags containing message on HIV/AIDS at a cost of Rs.15 lakh remained unfruitful thereby frustrating the very purpose of public awareness campaign.

3.2.27 As per Central Stock Register maintained by AIDS Cell, a total quantity of 1,45,600 polythene bags were shown to have been issued to CMOs-Aizawl (East), Aizawl (West) and Lunglei during 1996-1997 to 1998-1999 but on verification of the District Level Stock Registers, it was noticed that the 3 CMOs had received only 22,725 polythene bags as shown below :-

Table 3.11

Name of office	No. of bags shown to have been issued	No. actually received	Difference (Shortage)	Cost of shortage (Rs.)
CMO-Aizawl (E)	45,000	9,000	36,000	1,08,000
CMO-Aizawl (W)	45,000	655	44,345	1,33,035
CMO-Lunglei	55,600	13,070	42,530	1,27,590
Total	1,45,600	22,725	1,22,875	3,68,625

3.2.28 Thus, non-receipt of the materials by the concerned CMOs resulted in loss of Rs.3.69 lakh. The reason for such discrepancy had not been ascertained by the department.

3.2.29 The DHS stated (December2001) that as per records maintained in the Directorate (AIDS Cell), there was no shortfall in recording the distribution of polythene bags to the CMOs. His reply was silent about the vital point regarding short receipt of 1.23 lakh polythene bags valued Rs.3.69 lakh by the CMOs.

Priority Targetted Intervention for groups at High Risk

3.2.30 The project aims at reducing the spread of HIV in groups at high risk, by identifying target population and providing counseling. But, the department did not identify such population till 1998-1999.

3.2.31 The DHS stated (December 2001) that the target groups/population could not be identified till 1998-1999 as the programme implementation was at the initial stage. However, the identification work was started from 1999-2000 onwards as reported by the DHS (December 2001).

STD/HIV/AIDS Sentinel survey

Shortfall in establishment of surveillance centre

3.2.32 Surveillance of STD constitutes an important component of prevention and control of HIV/AIDS. The objective of this activity is to develop an effective surveillance system generating a set of reliable data.

3.2.33 During 1996-1997 to 2000-2001, the state government could establish only one sentinel surveillance centre at Civil Hospital, Aizawl, though the target was to establish 7 (seven) centres in other Hospitals of remaining seven districts (Lunglei, Chhimtuipui, Lawngtlai, Serchhip, Kolasib, Mamit and Champhai) during 2000-2001. The DHS stated (December 2001) that the National AIDS Control Organisation (GOI) approved only 2 centres at Aizawl and Lunglei in the state of Mizoram. The establishment of the centre at Lunglei is under process and awaiting approval of the state government (December 2001).

Shortfall in coverage of cases under sentinel survey

3.2.34 During 1996-1997 to 2000-2001, sentinel survey was undertaken by the surveillance centre (CH-Aizawl) covering the High Risk group (IDUs and STD) and Low Risk group (ANC). The target and achievement of coverage of cases during the period were as under :-

Table 3.12

Year	Category of cases (attendances)	Targetted to be covered	Actual No. of cases covered	Shortfall
1996-1997	IDU	250	102	148
	STD	250	194	56
1997-1998	IDU	250	60	190
	STD	250	215	35
1998-1999	IDU	250	78	172
	STD	250	723	-
	ANC	400	1946	-
1999-2000	IDU	250	194	56
	STD	250	232	18
	ANC	400	1157	-
2000-2001	IDU	250	104	146
	STD	250	250	-
	ANC	400	800	-

3.2.35 Reason for shortfall was stated to be less inmates/attendant during the survey.

Non-establishment of Community Care Centre

3.2.36 The National AIDS Control Board in its meeting held on 3 August 1999 approved the setting up of Community Care Centres (CCCs) for persons living with HIV/AIDS. Such centres were to be established where HIV infection rate is comparatively higher and that such centres should be regularly monitored. The State AIDS Control Society had not established any CCC in the state so far despite availability of grant of Rs.1.25 lakh and detection of 108 cases of HIV and 17 cases of AIDS (March 2001). The amount of Rs.1.25 lakh remained unutilised as of March 2001.

3.2.37 The DHS stated (December 2001) that CCCs could not be established for want of fund. The reply is not correct as fund of Rs.1.25 lakh meant for this purpose remained unutilised as of March 2001.

Implementation arrangements

3.2.38 Though there are 8* administrative districts in the state, no district level society was established till the end of March 2001, as envisaged in the Central guidelines. The department stated (March 2001) that the establishment of district level society on AIDS Control Programme was under process. It was also noticed that two posts of Deputy Directors (one each for STD Control and Blood Safety) remained vacant (March 2001). The DHS further stated (December 2001) that these two posts have since been filled up.

National Leprosy Eradication Programme

Non establishment of infrastructural facilities

3.2.39 Under the schemes, every state is required to establish, in phased manner, one Leprosy Control Unit for population of every 4-5 lakh, one Urban Leprosy Centre (ULC) for population of every 50,000, one Survey, Education and Treatment Centre for population of 25,000 and in low endemic districts, Mobile Leprosy Treatment Units for providing Multi-Drug Treatment. Besides, establishment of Leprosy Training Centre, Temporary Hospitalisation wards, and Leprosy Rehabilitation-cum-Promotion unit were also required to be established.

3.2.40 Scrutiny of the record of DHS revealed that the state government had neither fixed any target nor established any of the units mentioned above so far, except the establishment of 3 urban Leprosy unit (Aizawl, Lunglei and Saiha) and 1 Temporary Hospitalisation ward at Tlabung.

* Aizawl, Lunglei, Chhimituipui, Lawngtlai, Serchhip, Kolasib, Mamit and Champhai

Target and achievement on case detection, treatment and discharge

3.2.41 The position of target and achievement of Leprosy cases detection, treatment and discharge during 1996-1997 to 2000-2001, in the State were as under :-

Table 3.13

Year	Cases of detection			Cases of treatment			Cases of discharge		
	Target	Achievement	Shortfall	Target	Achievement	Shortfall	Target	Achievement	Shortfall
1996-1997	50	37	13	50	37	13	100	36	64
1997-1998	50	51	-	50	43	7	80	21	59
1998-1999	50	35	15	50	35	15	100	24	76
1999-2000	40	34	6	40	34	6	100	72	28
2000-2001	20	14	6	20	14	6	50	18	32
Total	210	171	40	210	163	47	430	171	259

(Source :As per information furnished by the DHS)

3.2.42 The basis of down-scaling the targets for the years 1999-2000 and 2000-2001 and the reasons for shortfall in achievements as well as death of 4 persons (out of 171 cases discharged) were not on record.

National Programme for Control of Blindness

3.2.43 The implementation of the project (NPCB) is to be carried out through District Blindness Control Societies (DBCSs) in all the districts of the state for which a recurring grant at the rate of Rs.3 lakh would be directly provided to each DBCS during a financial year in one installment. However, if the DBCS is able to demonstrate increase in performance and has utilised the fund as per pattern of assistance an additional installment of Rs.3 lakh would be released in the same financial year.

3.2.44 Each DBCS is to perform at least following four components, as per approved Annual Action Plan :-

- (i) Cataract Surgery
 - (a) Operations are to be done in permanent district hospitals equipped with ward and theatre facilities.
 - (b) Operations are to be done in a make shift, organising a permanent Camp site.
- (ii) Screening for refractive error and provision for spectacles.
- (iii) Rehabilitation of the incurably blind, and
- (iv) Activities related to Local Information, Education and Communication (IEC), which includes, district level identification and motivation of potential beneficiaries, educating through group meeting, Film show, Radio talk, spot on Doordarshan etc.

3.2.45 In Mizoram, 4 DBCSs (Aizawl-East, Aizawl-West, Lunglei and Saiha) were established during 1993 and 1994. The year-wise position of recurring grants directly received and utilised by the 4 DBCSs were as under :

Table 3.14

Year	NAME OF DBCS				
	Aizawl East	Aizawl West	Lunglei	Saiha	Total
	(Rupees in lakh)				
1996-1997	Nil	3.00	3.00	Nil	6.00
1997-1998	1.50	Nil	1.00	Nil	2.50
1998-1999	Nil	4.00	3.00	1.00	8.00
1999-2000	3.00	3.15	9.00	Nil	15.15
2000-2001	3.00	Nil	Nil	Nil	3.00
Total	7.50	10.15	16.00	1.00	34.65

3.2.46 Against the total requirement of Central grants of Rs.60 lakh (@ Rs.3 lakh each DBCS in a year) during 5 years (1996-2001), the GOI released only Rs.34.65 lakh which resulted in short release of recurring grants to the tune of Rs.25.35 lakh. Moreover, all the DBCSs did not even receive the grants in all the years during the period (1996-2001), which apparently established the fact that all the DBCSs could not demonstrate their performance satisfactorily. The DHS stated (December 2001) that excepting the DBCS at Aizawl East, the remaining 3 DBCSs were discontinued from 30 September 2000. Hence no grant was released by the GOI to these three DBCSs during 2000-2001. There were no reasons cited for closure of these DBCSs and the implementation of the programme during 2000-2001 was thus affected.

Performances of DBCSs

3.2.47 The year wise performance of the 4 DBCSs in respect of Cataract Surgery, Eye Camps, Screening for refractive error, Rehabilitation of incurably blind and IEC activities during 1996-1997 to 2000-2001 were as under :

Cataract surgery

Table 3.15

Year	No. of Cataract Surgeries targeted	No. of Cataract Surgeries actually performed	No. of cases where Vision not restored after surgery	Percentage of successful cases	Shortfall in achievement over target
1996-1997	500	238	Nil	100	262
1997-1998	560	392	Nil	100	168
1998-1999	600	556	Nil	100	44
1999-2000	750	573	Nil	100	177
2000-2001	800	437	Nil	100	363
Total	3210	2196	Nil		1014

(Source : As per information furnished by the DHS)

3.2.48 Against the target of 3210 cases during 1996-2001, only in 2196 cases Cataract Surgery were actually performed, which resulted in a shortfall in

achievement of 1014 cases over the target. The DHS stated (December 2001) that there was difficulty in organising more Eye Camps in the interior places for want of sufficient Eye Surgeons in the state. This resulted in shortfall in achievement in cataract surgery.

3.2.49 In respect of Eye Camps it was observed that there were no records to indicate whether any annual targets were fixed for the period from 1996-1997 to 2000-2001. It was, however, noticed that in 63 camps, 0.11 lakh patients were checked. In the absence of target, the shortfall could not be assessed in audit.

3.2.50 Due to non-availability of records, the following position could not be checked in audit :

- (a) Position of screening for refractive error and provision for spectacles,
- (b) Position of rehabilitation of the incurably blind.
- (c) Activities related to IEC by 4 DBCSs was nil during the period (1996-2001) except printing and distribution of some leaflets by the State Programme Officers at the total cost of Rs.2.58 lakhs during five years.

National TB Control Programme

3.2.51 The year-wise position showing the identification of TB cases, treatment undertaken and cases of discharge after completion of treatment during 1996-1997 to 2000-2001, were as under :-

Table 3.16

Year	No. of cases detected/registered			No. of cases brought under treatment	No. of cases discharged after completion of treatment	Cases of conversion of smear positive to smear negative		
	Old cases	New cases	Total			Smear positive	Smear negative	Shortfall
1996-1997	195	1223	1418	1418	491	172	146	26
1997-1998	221	1276	1497	1497	510	147	121	26
1998-1999	306	1277	1583	1583	503	195	152	43
1999-2000	284	1302	1586	1586	696	258	214	44
2000-2001	211	249	460	460	821	312	180	132
Total	1217	5327	6544	6544	3021	1084	813	271

(Source:- As per information furnished by the DHS)

No targets were fixed

3.2.52 The state government, Health and Family Welfare Department did not prescribe any year-wise target for number of cases of detection/registration, treatment and discharge of patients after completion of treatment. As a result, shortfall, if any, in achievement could not be ascertained in audit.

Shortfall in conversion from smear (positive) to smear (negative)

3.2.53 During 1996-1997 to 2000-2001, altogether 1084 cases of sputum smear positive were detected on the result of examination against which only 813 cases could be converted to sputum smear negative by treatment. Reason for shortfall in conversion of 271 cases to smear negative was not on record.

Monitoring and Evaluation

3.2.54 There was one Monitoring and Evaluation Officer under the State AIDS Control Society, Mizoram, for the National AIDS Control Programme. The functions of the DHS and State AIDS Control Society remained limited to collection and compilation of reports and returns only, for onwards submission to GOI under the four programmes. No evaluation of the programmes was conducted at any level to assess the overall impact on control of diseases.

3.2.55 The foregoing points were reported to the Government in June 2001; their reply has not been received (December 2001).

ENVIRONMENT AND FOREST DEPARTMENT

3.3 Environmental Acts and Rules relating to Air Pollution and Waste Management

Highlights

Despite its existence since 1989, the Mizoram Pollution Control Board has remained ineffective and has not been able to plan, control, study and prevent the effects of environmental pollution. This was mainly due to non-utilisation of funds made available to it, lack of technical/scientific manpower, non-functioning of its laboratories and the non-involvement of Non-Government Organisations (NGOs) for creating mass awareness on issues concerning pollution. Some of the major findings are highlighted below :

The Board had not prepared its Annual Accounts since its creation in 1989 or its Annual Reports for presentation to the Legislature.

(Paragraph 3.3.6)

Out of Central assistance of Rs.97.73 lakh provided, Rs.55 lakh was surrendered (31 March 2001), Rs.15.10 lakh remained unutilised and Central funds of Rs.5.36 lakh was unauthorisedly diverted by the Board.

(Paragraphs 3.3.8 & 3.3.9)

Out of Rs.43.90 lakh provided by Government of India (GOI), for setting up of two laboratories, the Board utilised Rs.28.42 lakh for partial procurement of instruments thus making the laboratories non-functional.

(Paragraph 3.3.16)

Though an expenditure of Rs.58.25 lakh was incurred by the Board on pay & allowances, it virtually remained non-functional since its creation, as there were inadequate technical/scientific manpower to implement the provisions of Acts and Rules relating to prevention and control of pollution.

(Paragraph 3.3.25)

Introduction

3.3.1 For the prevention, abatement and control of air pollution, the Indian Parliament enacted (March 1981) the Air (Prevention & Control of Pollution) Act 1981. The Environment (Protection) Act, an umbrella Act which was more comprehensive and covering the specific and general provisions relating to pollution of the environment including the management of hazardous, bio-medical and solid waste, was enacted by Parliament in May 1986. The Bio-Medical Waste (Management and Handling) (BMWMH) Rules were

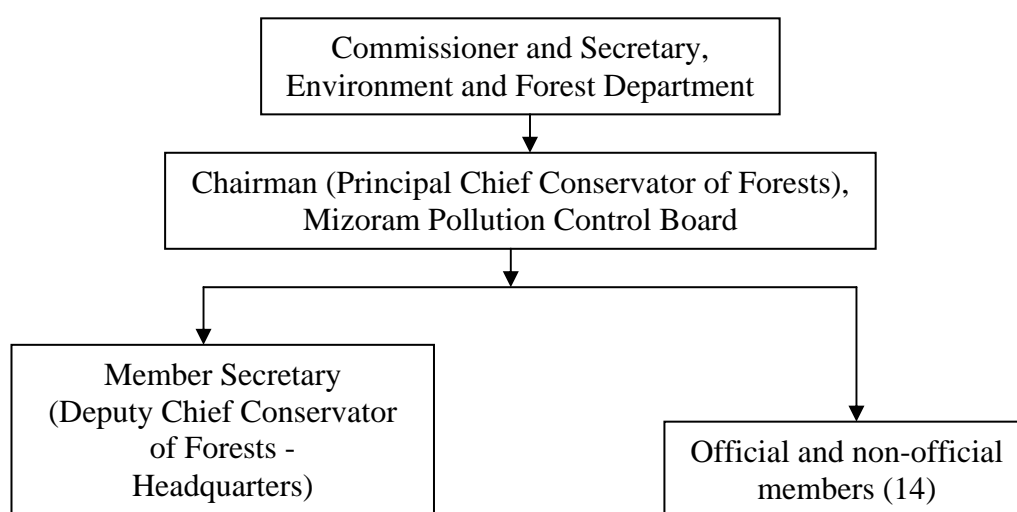
drawn up by the GOI and came into effect from July 1998. The Acts and Rules are applicable throughout the country.

3.3.2 The Mizoram Pollution Control Board (Board) was constituted by the Government of Mizoram in September 1989 pursuant to the Central Acts. The Board is responsible for compliance to the Central Acts and Rules and is principally concerned with laying down standards, planning and execution of programmes for prevention, control and abatement of pollution in the State.

Organisational set-up

3.3.3 The organisation structure of the Board is detailed below :

Chart 3.3



Audit coverage

3.3.4 The records relating to the receipts and expenditure of the Board for the periods from 1996-1997 to 2000-2001 were checked *cent per cent*. Enforcement and implementation of the Environment Acts and Rules was reviewed in audit through test check of the records of the Board and the Departments of Health and Family Welfare, Transport, Animal Husbandry & Veterinary, Industries and Local Administration Department.

Finance & Accounts and Annual Report

3.3.5 The source of funds of the Board consists of grants-in-aid from the state government to meet its Non-Plan expenditure and financial assistance from the Central Pollution Control Board (CPCB).

Non-preparation of accounts by the Board since its constitution

3.3.6 The Board has not prepared its accounts since its constitution (1989) and thereby violated the provisions of the Acts. The Board is also required to prepare an Annual Report giving full account of its activities during the previous financial year and forward a copy of the same to the state

government within four months from the end of the previous financial year so that the report can be laid before the State Legislature within a period of nine months from the end of the previous financial year. The Board had not prepared any Annual Report during the period from 1996-1997 to 2000-2001 and its functioning was therefore kept out of the purview of the Legislature.

3.3.7 The overall position of Budget allotment and expenditure during the years 1996-1997 to 2000-2001 based on information furnished by the Board is shown below:

Table 3.17

Year	Budget allotment		Expenditure		Savings (-) Excess (+)	
	State	Central	State	Central	State	Central
(Rupees in lakh)						
Opening Balance	--	0.08*				
1996-1997	10.00	14.25	10.00	0.25	Nil	(-) 14.00
1997-1998	8.00	0.90	8.00	9.85	Nil	(+) 8.95
1998-1999	5.75	14.25	5.75	7.00	Nil	(-) 7.25
1999-2000	10.00	5.25	10.00	9.08	Nil	(+) 3.83
2000-2001	8.00	63.00	8.00	1.45	Nil	(-) 61.55
Total	41.75	97.73	41.75	27.63	Nil	(-) 70.10

3.3.8 Of the total available Central funds of Rs.97.73 lakh pertaining to the period 1996-1997 to 2000-2001, the Board could utilise only 28 per cent of the same as of March 2001. Out of the savings of Rs.70.10 lakh, Rs.55 lakh released (September 2000) to the Board for providing facilities for management of Bio-medical waste at Civil Hospital, Aizawl was surrendered in March 2001. As on 31 March 2001, the Board had an unspent balance of Rs.15.10 lakh.

Diversions of funds

3.3.9 The total expenditure of Rs.27.63 lakh out of Central funds included Rs.0.66 lakh being the payment of staff salary, rent of office building, etc., relating to the year 1998-1999, which has not been recouped by the Board from the state government. Similarly, an expenditure of Rs.4.70 lakh relating to the year 1994-1995 met out of Central funds towards payment of staff salary, etc., was awaiting recoupment as of March 2001. The Board had diverted Central funds made available to it for payment of staff salaries (Rs.5.36 lakh) which otherwise should have been met by the state government.

* Opening balance worked out as under :--

Year	Received from G.O.I (Rupees in lakh)	Expenditure
1992-93	5.00	--
1993-94	2.40	2.28
1994-95	--	5.02
1995-96	1.00	1.02
Total	8.40	8.32

Balance (Rs.8.40 lakh – Rs.8.32 lakh) = Rs.0.08 lakh.

Compliance aspects

Inadequate number of meetings of the Board

3.3.10 The Board is required to meet at least once every three months. During the period 1996-1997 to 2000-2001, the Board was due to have held 20 meetings but met only on 8 occasions. The attendance of members in these meetings was also very irregular. The Board thus did not function effectively.

Control of Industrial Pollution

3.3.11 For prevention and control of industrial pollution, the Board has to exercise its power, to grant or refuse 'No Objection Certificate' (NOC) for establishing new industry or industries and to consent to allow all the existing industries to operate by ensuring that the industries do not exceed the limit of pollution standards fixed from time to time by it.

3.3.12 As per information supplied by the Board it was seen that between September 1991 and March 2001 the Board had issued 25 NOCs for setting up different types of new industries at different places in the state.

3.3.13 The Industries Department informed that there were 5496 industries of various categories operating in the state. The Board did not have an account to show if consent had been given to these industries to continue to operate.

Non-framing of rules under Water and Air Acts

3.3.14 Two draft Rules under the Water and Air Acts framed by the Board and submitted (July 1991) to the state government for approval were returned to it (May 1995) for redrafting. The redrafted Water Rules were re-submitted (January 1996) but are still awaiting government's approval (May 2001). The Board is yet to take action to redraft the Air Rules (June 2001). Lack of prompt action by the government and the Board did not allow the latter to discharge its statutory functions.

Diversion of Funds

3.3.15 For establishment of a Central Laboratory (CL) and a Mobile Monitoring Laboratory (MML) to support the CL, the CPCB provided Rs.35.90 lakh during the period 1992-1993 to 1997-1998 to the Board. Out of this amount, the Board spent Rs.28.42 lakh for procurement of equipment for the CL and MML, a van, diverted Rs.4.70 lakh in 1994-1995 to meet Non-Plan expenditure (yet to be recouped from the Development Commissioner, Government of Mizoram) leaving an unutilised amount of Rs.2.78 lakh (June 2001).

Non-utilisation of Funds

3.3.16 For strengthening both the laboratories, the CPCB had released additional funds of Rs.8 lakh (March 2000) to the Board but this amount was not utilized (June 2001). Partial utilisation of funds available led to the non-operation and equipping of both the laboratories and an idle investment of Rs.28.42 lakh.

Vehicular Pollution Control

3.3.17 As per information furnished (May 2001) by the Commissioner of Transport, the total vehicular population of Mizoram as of 31 March 2001 was 26,239 consisting of 23,247 petrol-driven and 2,992 diesel-driven vehicles. The Board stated (May 2001) that the Transport authorities were requested to enforce the provisions of the Act but has not issued necessary guidelines nor laid down standards for emission of air pollutants into the atmosphere by automobiles. From a report dated 14 May 1997 of the Chairman, it was noticed that the level of auto-exhaust emission in respect of only 74 diesel driven buses that had been tested by the Transport Department till date (June 2001), 61 *per cent* of these had exceeded permissible standards of emission of pollutants. The Transport Department was advised by the Board to take corrective action but information of compliance was not available on record.

Non-availability of equipment and technical personnel to control noise pollution

3.3.18 The Board in its meeting of 30 May 1990 entrusted the responsibility of investigation of noise pollution in Aizawl town and collection of data thereon, to the Scientific Officer (SO), Department of Science and Technology. Though the SO has not furnished his investigation report no inquiries were made by the Board on the progress of work. Only after seven years the Board in its meeting of 20 December 1997 observed that it could not exercise its power for monitoring and control of noise/sound pollution for want of necessary equipment and absence of suitable technical personnel. The Board has failed to control noise/sound pollution in the state.

Non-setting up of Ambient Air Quality Monitoring Station

3.3.19 Minutes of the Board's meetings of February 1991 and May 1992 indicated that a decision had been taken by the CPCB to set-up two Ambient Air Quality Monitoring Stations at Aizawl. Till date (June 2001) these stations had not been set up and this was because the Board did not follow up on the proposal. Surprisingly, the Board in its meeting held in September 1998, observed that ambient air quality in Mizoram was being adversely affected by vehicular emission, pollutants from other sources and also due to rapid deforestation but did not refer to its earlier Minutes or cause to inquire as to why the Ambient Air Quality Monitoring Stations were not set-up.

Improper management of waste

3.3.20 The sanitation wing of the Local Administration Department (LAD) of the Government of Mizoram is responsible for management of solid waste. According to assessment of the LAD, 42.50 tonnes of waste was generated per day in Aizawl town from various sources. This waste is lifted by the garbage vehicles of LAD, dumped in sites which were not yet officially notified and treated with insecticides. It was also noticed that most of the waste-generating bodies did not have appropriate facilities to handle their waste safely.

Non-implementation of the recommendations of Committee

3.3.21 The Board constituted (November 1992) a Committee headed by the Environmental Engineer of the Board with representatives from LAD and Public Health Engineering Department to examine the existing system of disposal of waste including the dumping sites and to recommend measures for improvement. Accordingly, the Committee after visiting the dumping sites recommended (May 1998) certain measures including selection of new dumping sites, as the existing ones were not found suitable. Scrutiny of records showed that the Board had accepted (September 1998) all the recommendations of the Committee but took no further action on the matter.

3.3.22 According to information furnished (May 2001) by the Director of Health Services (DHS), there are 78 medical institutions in the state generating bio-medical waste (BMW). This data was not available with the Board.

Non-availability of machinery and equipment for management of BMW

3.3.23 The DHS admitted that no directions for management and handling of BMW had been issued by the Board and confirmed that scientific disposal of BMW was not followed by any of the medical institutions. The amount of Rs.55 lakh released by the CPCB (September 2001) to the Board for providing facilities for management of BMW of the Civil Hospital, Aizawl had to be surrendered in March 2001 due to non-receipt of approval for purchase of machinery and equipment from the State Purchase Advisory Board (SPAB). It was not on record as to why the SPAB had not approved the purchase of the equipment but it was clear that the Board's functioning was handicapped

Non-establishment of prescribed authority under BMWMH

3.3.24 The government has not established the prescribed authority under the BMWMH Rules 1998 till date though it was mandatory that his/her appointment should have been made by August 1998. No Advisory Committee under these Rules had also been constituted till date by the government. The Board could thus not exercise its authority in matters connected with BMW due to inaction on the part of the government. In the Board's meeting of May 1998, the Chairman observed that the Board had been sadly neglected and handicapped by continuous financial crunches right from

its inception. Though the Board is handicapped as discussed, but as far as funds are concerned, it faced no financial crunches.

Manpower management

3.3.25 The Board has projected a requirement of 9 technical/scientific and 14 other officials. Against this requirement only 1 technical/scientific official was recruited while 7 other officials were on the Board's payroll as of March 2001. The Board over the years of its existence has not taken steps to strengthen its technical and scientific wing and has claimed that this was due to financial constraints. The recruitment of non-technical staff who were not in any way connected with productive technical activity showed that priorities had not been correctly assessed by the Board. The break-up of categories of existing staff are furnished in **Appendix – XX**. Because of this the Board made no headway in controlling pollution in the state and the entire expenditure of Rs.58.25 lakh incurred to maintain its establishment for the last eleven years was unproductive.

Non-involvement of Non-Government Organisation

3.3.26 Non-Government Organisations (NGOs) play a vital role in creating mass awareness on social issues. No NGO was involved by the Board in control of pollution in Mizoram except for inclusion of the President, Central Young Men's Association as one of the members of the Board. Mass awareness programmes were, however, stated to have been carried out through the print media, display of hoardings and radio talks.

Monitoring and evaluation

3.3.27 The Board has not developed any mechanism to monitor or to evaluate the compliance of the provisions of the Acts and Rules, as it did not have the required scientific and technical officials. The inaction of the Government was also instrumental in not allowing the Board to discharge its statutory functions.

3.3.28 The foregoing points were reported to the Government in August 2001; their reply has not been received (December 2001).

Recommendations

3.3.29 The Board has to immediately take steps to strengthen its technical and scientific wing so that the Acts and Rules concerning pollution are implemented in the State.

- The Board may like to review the need to freeze the recruitment of other officials.
- The Board may like to interact more closely with the state government and the CPCB.

- The state government is required to ensure that funds made available to the Board are utilized efficiently and not surrendered.
- The government must take steps to ensure that the Water and Air Rules are examined and approved at the earliest.
- The government must take immediate action to appoint the prescribed authority and also to constitute an Advisory Committee under the BMWMH Rules, 1998.

SECTION: 'B' - PARAGRAPHS
GENERAL ADMINISTRATION DEPARTMENT

3.4 Misappropriation of funds by the Deputy Commissioner

Drawal of Rs.25 lakh for drought relief was not accounted for by the DC Mamit, besides, cash amounting to Rs.8.96 lakh was not handed over to the new incumbent by the relieved DC while relinquishing the charge and temporary misappropriation of Rs.18 lakh.

3.4.1 The Government of Mizoram allocated Rs.86.64 lakh between July and December 1999 to the Deputy Commissioner (DC), Mamit, for generation of employment opportunities and purchasing power of drought-hit people.

3.4.2 Test check (January 2001) of records of the DC, Mamit revealed that Rs.86.64 lakh was received (July 1999 - January 2000) from the Director, Relief and Rehabilitation Department (DRRD) in four instalments through four Bank Draft (BD)¹. The DC, Mamit encashed all the BDs (Rs.86.64 lakh) between August 1999 and January 2000 but accounted for only Rs.61.64 lakh in his subsidiary cash book. The BD of Rs.25 lakh encashed by the DC on 10th January 2000 was not accounted for in subsidiary cash book.

3.4.3 The Drawing and Disbursing Officer of the DC's establishment was the Sub-Divisional Officer (Sadar). All transactions relating to that establishment are to be routed through the General Cash Book (GCB). The DC, Mamit himself irregularly maintained a subsidiary cash book of the receipts for drought relief in the district without recording the transactions in the GCB. Out of Rs.61.64 lakh accounted for in the subsidiary cash book by the DC, an amount of Rs.52.68 lakh was disbursed (between August 1999 and January 2000) to different Sub Divisional Officers, Block Development Officers, Non Government Organisations and Village Councils, leaving a balance of Rs.8.96 lakh. The same was not handed over to his successor while relinquishing the charge in January 2000. The non-handing over of Rs.8.96 lakh by the outgoing DC tantamounts to misappropriation of Government money. The relieving DC reported the matter in May 2000 to the Government. No action had been initiated to recover the amount from the outgoing DC (May 2001).

3.4.4 Further, on receipt of allocation (July 1999) of Rs.18 lakh, being the first instalment of the drought relief fund the DC, Mamit irregularly drew the amount (Rs.18 lakh) from the Mamit treasury on 18 August 1999. This was accounted for in the subsidiary cash book without recording the transaction in the GCB. As the Relief Fund Account (RFA) was to be operated only by the Director, Relief and Rehabilitation (DRR), the operation of the RFA by the DC, Mamit was irregular and unauthorised. Subsequently, against this same

¹ Rs.18 lakh + Rs.15 lakh + Rs.28.64 lakh + Rs.25 lakh.

allocation, another amount of Rs.18 lakh was drawn by the DRR and remitted (August 1999) to DC, Mamit through bank draft. This was encashed by the DC on 25 August 1999. This resulted in double drawal of Rs.18 lakh against the same allocation of July 1999. The amount of Rs.18 lakh so encashed on 25 August 1999 was, however, neither accounted for in the GCB nor in the subsidiary cash book but later refunded to Treasury on 28 January 2000 at the time of handing over of charge to the new incumbent.

3.4.5 The outgoing DC had misappropriated Rs.33.96 lakh and also Rs.18 lakh was temporarily misappropriated by him for 5 months.

3.4.6 The matter was reported to the Government in April 2001; reply had not been received (December 2001).

DISTRICT COUNCIL AFFAIRS DEPARTMENT

3.5 Fraudulent drawal in Lunglei Treasury

Rupees 60 lakh was fraudulently drawn by inflating the figures in the Personal Ledger Account maintained in the Lunglei Treasury.

3.5.1 Rule 16(1) of the Mizoram Autonomous District Councils Fund Rules, 1996, provides that all moneys pertaining to fund for the Autonomous District Council shall be held in a Personal Ledger Account (PLA) maintained in the Treasury and withdrawal of money, if any therefrom, should be recorded therein.

3.5.2 Mention was made in Para 3.1 of the Audit Report of the Chakma Autonomous District Council (CADC) for the year 1997-1998 regarding this fraudulent withdrawal of Rs.60 lakh which was neither accounted for in the cash book nor reflected in the Accounts of the Council.

3.5.3 Test check (March 1999) of records of Lunglei Treasury revealed that an unauthorised PLA was operated by the Executive Secretary of the CADC since February 1973 in this Treasury. An amount of Rs.17 lakh, being grants-in-aid to the CADC, Kamalanagar, received from the Government, was credited in December 1997 in the PLA in favour of Executive Secretary, CADC. In January 1998, the Council withdrew Rs.10 lakh leaving a balance of Rs.7 lakh in the account. The closing balance of Rs.7 lakh lying in favour of CADC was, however, inflated to Rs.67 lakh by Treasury Officer. The entire inflated balance of Rs.67 lakh was withdrawn by CADC in February 1998. On being pointed out (August 1998) by audit, the Treasury Officer reported (October 1998) the matter to the Deputy Commissioner, Lunglei after a lapse of 8 months from the date of withdrawal of the said amount. The fact was, however, not brought to the notice of the Finance Department for initiating disciplinary proceedings against the Treasury Official(s) responsible for the fraud.

3.5.4 On this being pointed out in audit (November 2000 and May 2001), the Government while accepting the fact of the case, stated (June 2001) that a criminal case was registered against the suspended defaulting officer of the concerned District Council. But the reply was silent about the action, if any, initiated by the Finance Department of the state government against the Treasury Official(s) responsible for the fraud.

RURAL DEVELOPMENT DEPARTMENT

3.6 Irregular expenditure

Rupees 9.70 lakh had been irregularly spent for the works in urban areas instead of in rural areas as envisaged in the schemes.

3.6.1 Test check (April 2000) of records of Project Director, District Rural Development Agency (DRDA), Aizawl revealed that during 1999-2000, the agency utilised Rs.12.28 lakh under Employment Assurance Scheme (EAS) through Block Development Officer, Tlangnuam. According to the objectives of the scheme, the entire amount was to be spent for execution of works in rural areas. However, out of expenditure of Rs.12.28 lakh, Rs.9.70 lakh (Rs.8.90 lakh under EAS and Rs.0.80 lakh under Jawahar Gram Samridhi Yojana) was spent for construction works in Aizawl urban areas, instead of rural areas as envisaged in the schemes. The DRDA had spent the amount of Rs.9.70 lakh in urban areas due to non-availability of fund under Nehru Rojgar Yojna for which the Local Administration Department (LAD) had not been able to generate sufficient wage employment for families below poverty line in Aizawl town. However, the plea of the agency is not tenable because the LAD had utilised Rs.1.32 crore during 1999-2000 for execution of works in urban areas under Urban Wage Employment Programme and left an amount of Rs.15.41 lakh unspent (31 March 2000).

3.6.2 Thus, the expenditure of Rs.9.70 lakh incurred by the Project Director, DRDA, Aizawl for execution of works in urban areas under EAS, beyond the ambit of the scheme, was irregular and unauthorised diversion of fund.

3.6.3 The matter was reported to the Government in September 2000; reply has not been received (December 2001).

**AGRICULTURE, ENVIRONMENT AND FOREST,
INDUSTRIES AND RURAL DEVELOPMENT
DEPARTMENTS**

3.7 Failure of the senior officials to enforce accountability and protect the interests of Government

386 paragraphs pertaining to 143 Inspection Reports amounting to Rs.51.16 crore concerning Agriculture, Environment and Forest, Industries and Rural Development Departments were outstanding as on June 2001. Of these, 36 Inspection Reports containing 66 paragraphs had remained unsettled for more than 10 years.

3.7.1 Accountant General (Audit) arranges to conduct periodical inspection of the Government departments to test-check the transactions and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed up with Inspection Reports (IRs) issued to the Heads of Offices inspected with a copy to the next higher authorities. Rules/orders of Government provide for prompt response by the Executive to the IRs issued by the Accountant General (Audit) to ensure rectificatory action in compliance of the prescribed rules and procedures and accountability for the deficiencies, lapses, *etc.*, noticed during his inspection. The Heads of Offices and next higher authorities are required to comply with the observations contained in the IRs and rectify the defects and omissions promptly and report their compliance to the Accountant General (Audit). Serious irregularities are also brought to the notice of the Heads of the Departments by the Office of the Accountant General (Audit). Half-yearly reports are sent to the Secretaries of the Departments in respect of pending IRs to facilitate monitoring of the audit observations appearing therein and responses to the same.

3.7.2 Inspection Reports issued upto March 2001 pertaining to 54 offices of 4 Departments *viz.*, Agriculture, Environment and Forest, Industries and Rural Development Departments disclosed that 386 paragraphs relating to 143 IRs amounting to Rs.51.16 crore remained outstanding at the end of July 2001. Year-wise position of the outstanding IRs and paragraphs are detailed in **Appendix – XXI**. Of these, 36 IRs containing 66 paragraphs had remained unsettled for more than 10 years as detailed below :

Table 3.18

Sl. No.	Name of the Department	Paragraph remaining unsettled for more than 10 years	
		No. of IRs	No. of Paras
1.	Agriculture	14	26
2.	Environment and Forest	9	15
3.	Industries	7	12
4.	Rural Development	6	13
	Total	36	66

3.7.3 Some of the important irregularities contained in 90 paragraphs involving Rs.35.07 crore, commented upon in the outstanding IRs of the four departments, had not been settled as of June 2001 are indicated below:

Table 3.19

Sl. No.	Nature of irregularities	Agriculture Department		Environment and Forest Department		Industries Department		Rural Development Department	
		No. of paras	Amount (Rs. in lakh)	No. of paras	Amount (Rs. in lakh)	No. of paras	Amount (Rs. in lakh)	No. of paras	Amount (Rs. in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Non-observance of rules relating to custody and handling of cash, position and maintenance of Cash Book and Muster Roll	1	0.68	8	2.78	11	201.02	13	43.12
2.	Non-maintenance of proper stores accounts and non-conducting of physical verification of stores	-	-	-	-	2	5.84	1	0.92
3.	Delay in recovery or non-recovery of departmental receipts, advances and other recoverable charges	6	34.52	1	0.30	16	363.31	3	9.38
4.	Sanctions to write-off loans, losses, etc., not received	-	-	2	2.82	-	-	-	-
5.	For want of utilisation Certificate of Grants-in-aid	1	326.50	-	-	-	-	-	-
6.	APRs wanting	1	1.28	-	-	-	-	-	-
7.	Drawal of funds in advance of requirements resulting in retention of money in hand for long periods	-	-	2	5.14	1	22.75	2	2425.48
8.	For want of DCC Bills	2	6.77	-	-	-	-	1	2.02
9.	For want of Sanctions	-	-	13	34.91	1	0.65	2	17.21
	TOTAL :	11	369.75	26	45.95	31	593.57	22	2498.03

3.7.4 A review of the IRs pending due to various reasons in respect of Agriculture, Environment and Forest, Industries and Rural Development Departments revealed that the Heads of the offices and the Director of Agriculture, Chief Conservator of Forests & Environment, the Director of Industries and the Director the Rural Development Department had failed to discharge due responsibility as they did not send reply on action taken to a large number of IRs. The Secretaries to the Government of Mizoram in respect of Agriculture, Environment and Forest, Industries and Rural Development Departments, who were also informed of the position through half-yearly reports also failed to ensure that the concerned officers of the 4 Departments took prompt and timely action.

3.7.5 The position stated above indicated that no action was taken against defaulting officers thereby facilitating the continuation of serious financial irregularities and loss to the Government though these were pointed out in Audit.

3.7.6 It is, thus, recommended that the Government should re-look into these matters and ensure that procedure exists for (i) action against the officials who fail to settle the IRs/Paragraphs as per prescribed time schedule; (ii) action to recover receipts/outstanding advances in a time bound manner; and (iii) revamping the system of proper response to the audit observations in the Department.

3.7.7 The matter was reported to Government in August 2001; reply has not been received (December 2001).